

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- X	
HARRY NIEBERG, an individual, and	:
HARRY NIEBERG FUNERAL HOME INC.,	:
a New York corporation,	:
	:
Plaintiffs,	:
	:
v.	:
	:
NIEBERG MIDWOOD CHAPEL INC.,	:
a New York corporation, MIDWOOD	:
MEMORIAL CHAPEL INC., a New York	:
corporation,	:
	:
Defendants.	:
----- X	
NIEBERG MIDWOOD CHAPEL INC.,	:
and MIDWOOD MEMORIAL CHAPEL	:
INC., New York corporations,	:
Defendants and Counterclaim Plaintiffs,	:
	:
v.	:
	:
HARRY NIEBERG, and HARRY NIEBERG	:
FUNERAL HOME INC.,	:
Counterclaim Defendants, and	:
SHERMAN FUNERAL HOME INC.,	:
Additional Counter-Claim Defendant.	:
----- X	

Case No. 08 CV 00392 (MGC)

**ANSWER AND COUNTER-
CLAIM AGAINST PLAINTIFFS
AND ADDITIONAL COUNTER-
CLAIM DEFENDANT**

Defendants, NIEBERG MIDWOOD CHAPEL INC. and MIDWOOD MEMORIAL CHAPEL INC., by their attorneys, LICHTER GLIEDMAN OFFENKRANTZ PC and ROSENBERG FELDMAN SMITH, LLP, as and for their answer to plaintiffs' Complaint and as and for a counterclaim against plaintiffs and additional counterclaim defendant, SHERMAN FUNERAL HOME INC. ("SHERMAN"), allege:

1. Deny the allegations contained in Paragraph 1 of plaintiffs' Complaint, except that plaintiffs purport to assert claims under 28 USC §2201 and 15 USC §1051, et seq.

2. Admit the allegations contained in Paragraph 2 of plaintiffs' Complaint.

3. Deny knowledge or information sufficient to form a belief as to the allegations contained in Paragraph 3 of plaintiffs' Complaint.

4. Admit the allegations contained in Paragraphs 4 and 5 of plaintiffs' Complaint.

5. Deny knowledge or information sufficient to form a belief as to the allegations contained in Paragraphs 6 and 7 of plaintiffs' Complaint.

6. Admit the allegations contained in Paragraphs 8, 9 and 10 of plaintiffs' Complaint, except deny that any activities of any named defendant have resulted in injuries to plaintiffs.

7. Admit the allegations contained in Paragraph 11 of plaintiffs' Complaint.

8. Deny knowledge or information sufficient to form a belief as to the allegations contained in Paragraphs 12 and 13 of plaintiffs' Complaint, except admit that defendants do business in the City of New York and in this judicial district.

9. Admit the allegations contained in Paragraphs 14, 15 and 16 of plaintiffs' Complaint.

10. Deny the allegations contained in Paragraph 17 of plaintiffs' Complaint, except admit discussions with regard to a non-compete provision prior to the execution of the agreement executed by the parties resolving their disputes in August 2006.

11. Deny the allegations contained in Paragraphs 18 and 19 of plaintiffs' Complaint, except admit that the agreement executed by the parties did not contain a non-compete clause per se, and refer the Court to the terms and conditions of the agreement between the parties.

12. Deny the allegations contained in Paragraphs 20, 21, 22, 23 and 24 of plaintiffs' Complaint, except admit that plaintiff HARRY NIEBERG purportedly made an arrangement the particulars of which are unknown, pursuant to which SHERMAN permitted HARRY NIEBERG to place a plaque on the front of SHERMAN's place of business with the name "HARRY NIEBERG FUNERAL HOME INC.", the consideration for which is unknown.

13. Admit the allegations contained in Paragraph 25, except deny that the name "HARRY NIEBERG FUNERAL HOME INC." is a "mark" within the meaning of the laws applicable to trademarks or service marks and deny that HARRY NIEBERG or SHERMAN has the right to use that designation as a mark or name and deny that HARRY NIEBERG FUNERAL HOME INC. is properly registered in the State of New York to perform funeral services.

14. Deny knowledge or information sufficient to form a belief as to the allegations contained in Paragraph 26, except admit that SHERMAN aids, assists, conducted, and presently conducts, funeral services attributable to HARRY NIEBERG with the knowledge of HARRY NIEBERG's false, misleading and confusing advertising in the Yellow Pages and elsewhere in which HARRY NIEBERG falsely holds and continues to hold himself out as affiliated with defendants and/or authorized to perform funeral services on their behalf.

15. Deny the allegations contained in Paragraphs 27 and 28 of plaintiffs' Complaint, except admit that HARRY NIEBERG and SHERMAN were requested to honor plaintiffs'

trademark and trade name rights and to instruct all publications, including the Yellow Pages, that the HARRY NIEBERG FUNERAL HOME INC. was not to be advertised.

16. Admit the allegations contained in Paragraph 29 of plaintiffs' Complaint.

17. Deny the allegations contained in Paragraph 30 of plaintiffs' Complaint and refer the Court to the letter of October 16, 2007 for the true contents thereof.

18. Deny the allegations contained in Paragraph 31 of plaintiffs' Complaint, except admit that SHERMAN temporarily removed the plaque with the name "HARRY NIEBERG FUNERAL HOME INC.", and presently aids and abets plaintiffs' false and confusing advertising and use of the "NIEBERG" name to arrange for funeral services at SHERMAN.

19. Admit the allegations contained in Paragraphs 32, 33, 34, 35 and 36 of plaintiffs' Complaint, except deny so much of Paragraph 33 as alleges that defendants claimed to be using the mark HARRY NIEBERG & SONS INC. only as of October 13, 2007 whereas the trade name was used from and since 1939 by HARRY NIEBERG & SONS INC. and defendants as successor corporations.

FIRST CLAIM FOR RELIEF

20. Defendants repeat and reallege each and every response set forth above to the paragraphs incorporated by reference in Paragraph 37 of plaintiffs' Complaint.

21. Deny each of the allegations contained in Paragraphs 38, 39, 40, 41, 42, 43, 44, 45, 46 and 47 of plaintiffs' Complaint.

SECOND CLAIM FOR RELIEF

22. Defendants repeat and reallege each and every response set forth above to the paragraphs incorporated by reference in Paragraph 48 of plaintiffs' Complaint.

23. Deny each of the allegations contained in Paragraphs 49, 50, 51, 52, 53, 54, 55, 56, 57, 58 and 59 of plaintiffs' Complaint.

THIRD CLAIM FOR RELIEF

24. Defendants repeat and reallege each and every response set forth above to the paragraphs incorporated by reference in Paragraph 60 of plaintiffs' Complaint.

25. Deny each of the allegations contained in Paragraphs 61, 62, 63, 64, 65, 66, 67, 68, 69 and 70 of plaintiffs' Complaint.

FOURTH CLAIM FOR RELIEF

26. Defendants repeat and reallege each and every response set forth above to the paragraphs incorporated by reference in Paragraph 71 of plaintiff's Complaint.

27. Deny each of the allegations contained in Paragraphs 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83 and 84 of plaintiffs' Complaint.

FIFTH CLAIM FOR RELIEF

28. Defendants repeat and reallege each and every response set forth above to the paragraphs incorporated by reference in Paragraph 85 of plaintiffs' Complaint.

29. Deny each of the allegations contained in Paragraphs 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96 and 97 of plaintiffs' Complaint.

SIXTH CLAIM FOR RELIEF

30. Defendants repeat and reallege each and every response set forth above to the paragraphs incorporated by reference in Paragraph 98 of plaintiffs' Complaint.

31. Denies each of the allegations contained in Paragraphs 99, 100, 101, 102 and 103 of plaintiffs' Complaint, except admit that plaintiffs and defendants have interests adverse to each other.

FIRST AFFIRMATIVE DEFENSE

32. Plaintiffs are equitably estopped, or barred by the doctrine of laches and waiver, from maintaining their causes of action.

SECOND AFFIRMATIVE DEFENSE

33. Plaintiffs' claims are barred, in whole or in part, by the General Release executed by them as of August 2006.

THIRD AFFIRMATIVE DEFENSE

34. Plaintiffs' purported license of the name "HARRY NIEBERG" alone or as part of "HARRY NIEBERG FUNERAL HOME INC." is invalid and contrary to New York law and the funeral service business cannot be conducted in the name of "HARRY NIEBERG FUNERAL HOME INC." as it is not licensed in the State of New York to conduct such business.

**AS AND FOR A COUNTERCLAIM
AGAINST HARRY NIEBERG, HARRY NIEBERG
FUNERAL HOME INC. AND SHERMAN FUNERAL HOME
INC. UNDER THE LANHAM ACT 15 USC §1051 ET SEQ.**

35. Defendants and counterclaim plaintiffs, NIEBERG MIDWOOD CHAPEL INC. and MIDWOOD MEMORIAL CHAPEL INC., are corporations duly organized under the laws of the State of New York and each has its principal place of business at 1625 Coney Island Avenue, Corner Avenue M, in the Borough of Brooklyn, City and State of New York 11230.

36. Plaintiff HARRY NIEBERG ("HARRY") is a resident of the Borough of Brooklyn and the former owner of one-third of the stock of defendants, NIEBERG MIDWOOD CHAPEL INC. and MIDWOOD MEMORIAL CHAPEL INC. HARRY is a grandson of the original "HARRY NIEBERG", who organized HARRY NIEBERG & SONS, INC., the predecessor of defendants herein.

37. Upon information and belief, plaintiff, HARRY NIEBERG FUNERAL HOME INC. is a newly formed entity incorporated under the laws of the State of New York in July 2007, and holds itself out as doing business under that name in the Yellow Pages and in signage and placards at the premises occupied by SHERMAN located at 1283 Coney Island Avenue, Brooklyn, NY 11230. A copy of a photograph showing the manner in which SHERMAN and HARRY NIEBERG have advertised HARRY NIEBERG's funeral business at SHERMAN is attached hereto and marked Exhibit A.

38. Upon information and belief, additional counterclaim defendant, SHERMAN, is a corporation organized under the laws of the State of New York and is duly licensed to provide professional funeral services at its principal place of business at 1283 Coney Island Avenue,

Brooklyn, NY 11230. This Court has jurisdiction of the counterclaim against plaintiffs and against SHERMAN as additional counterclaim defendant under 28 USC §2201, 15 USC §1051 and the doctrine of supplemental jurisdiction.

39. SHERMAN is and has long been in competition with defendants in the field of performing professional funeral services and is located three blocks away from defendants' Coney Island Avenue place of business.

40. Defendants and their affiliates have continuously operated under the trade name and title "HARRY NIEBERG & SONS" and/or NIEBERG since HARRY NIEBERG & SONS INC. was formed in 1939 by plaintiffs' grandfather, the original HARRY NIEBERG, and continuously thereafter, by HARRY NIEBERG's children, and subsequently by grandchildren, PETER J. NIEBERG ("PETER"), STANLEY J. NIEBERG ("STANLEY"), and HARRY. In or about 1990, HARRY ceased active involvement with defendants and defendants' funeral home to pursue other interests.

41. From and since 1939, HARRY NIEBERG & SONS INC. and its successor corporations, including defendants herein, have and continue to prominently advertise the trade name "NIEBERG" or "HARRY NIEBERG & SONS" on its funeral facilities, have advertised the name "NIEBERG" and/or "HARRY NIEBERG & SONS" in interstate commerce and in numerous publications in the metropolitan area of New York City and, particularly, the Boroughs of Manhattan and Brooklyn, have been featured in numerous articles and publications as a family run business going back five generations and using the NIEBERG name dating back to the 1930's and still performing professional funeral arrangements under that name to the point that the name NIEBERG and HARRY NIEBERG & SONS has achieved secondary meaning as a

trademark and trade name and has become well known to represent the professional care and attention of the NIEBERG FAMILY, the continuation of the family name, and the well deserved reputation and adherence to strict Jewish traditions in the performance of funeral services.

42. For and during a period of more than seventy years, the original HARRY NIEBERG and thereafter his children, and later his grandchildren, and successor corporations incorporating the name NIEBERG have continuously enhanced the reputation and good will of their original founder. The good will attendant to the name HARRY NIEBERG was directly attributable to defendants' grandfather and later the entities operated by defendants and not by plaintiff herein.

43. Attached hereto and collectively marked Exhibit B are representative samples of advertising, feature articles, and photographs, all representing, portraying and commenting upon the original HARRY NIEBERG, the use of the name HARRY NIEBERG & SONS and/or NIEBERG trade name and history of the NIEBERG FAMILY.

FIRST CAUSE OF ACTION OF COUNTERCLAIM

INFRINGEMENT OF TRADE NAME AND UNFAIR COMPETITION AGAINST ALL COUNTERCLAIM DEFENDANTS UNDER THE LANHAM ACT

44. Defendants repeat and reallege each and every allegation set forth above in paragraphs 35 through 43 as if fully set forth herein.

45. Heretofore and during the period 1990 through 2005 and at a time when PETER, STANLEY and HARRY were each one-third shareholder of defendant corporations, HARRY did not participate in the day to day conduct of defendants' business and instead chose to engage

in businesses unrelated to the funeral business. HARRY continued as a one-third shareholder of defendants and received salary and other benefits from defendants on the same basis as PETER and STANLEY, and served as an officer and director of plaintiffs until 2006, and until 2006 acted as Trustee of the HARRY NIEBERG & SONS INC. Defined Pension Plan.

46. In or about 2005, a dispute arose between PETER and STANLEY on the one hand, and HARRY on the other, regarding HARRY's continued receipt of salary and other perquisites of employment, including a car, charge cards, medical coverage, E-Z Pass and other cash equivalents, although not generating, performing or attending to the business of providing funeral services performed by the defendants. In or about 2006, HARRY instituted proceedings in the Supreme Court, Kings County, for the dissolution of defendants.

47. After the institution of said proceedings, PETER, STANLEY and HARRY entered into an Agreement of Purchase and Sale with HARRY, pursuant to which HARRY sold and transferred his entire one-third interest in defendant corporations together with their good will and assets for a sum substantially in excess of \$2,000,000 and agreed to terminate and liquidate the HARRY NIEBERG & SONS INC. Defined Pension Fund of which he was a Trustee. The HARRY NIEBERG & SONS INC. Pension Fund was liquidated and HARRY received \$271,000 from said Pension Fund in January 2008.

48. At a point in time not presently known to defendants, but believed to be in or about July 2007, HARRY embarked on a course of conduct together with SHERMAN unfairly to compete with defendants and secure from the telephone company a confusingly similar telephone listing, and improperly to use HARRY's given name, HARRY NIEBERG to cause confusion in the funeral industry and confusion on the part of the consumers located in the New

York metropolitan area and in the Jewish community from which and for which defendants perform their services by, among other things, advertising and promoting the name "HARRY NIEBERG" or "HARRY NIEBERG FUNERAL HOME" in the immediate proximity of defendants' funeral home, to wit, three blocks away, all with the purpose and intent of interfering with and diminishing defendants' good will in the community, and diluting the value of the good will generated by the original HARRY NIEBERG and enhanced by defendants for which defendants paid when they bought out HARRY's interest.

49. Prior to the institution of this action, and in 2007, defendants, as plaintiffs, instituted an action against HARRY and HARRY NIEBERG FUNERAL HOME INC. in the Supreme Court, Kings County, Index No. 40169/07, seeking to restrain HARRY and HARRY NIEBERG FUNERAL HOME INC. from using or offering to perform funeral services under the name NIEBERG or HARRY NIEBERG, individually or in conjunction with SHERMAN, which action is still pending. Prior thereto, defendants duly demanded that HARRY and SHERMAN cease and desist from using or advertising the "HARRY NIEBERG" name in connection with the performance of funeral services. HARRY rejected the request and SHERMAN temporarily removed the HARRY NIEBERG sign but did not stop HARRY from using its address on Coney Island Avenue for Yellow Pages and other purposes as HARRY's place of business. Copies of the notices sent to HARRY and SHERMAN by Federal Express are attached hereto as Exhibit C.

50. Notwithstanding the institution of said action, and notwithstanding the demand that SHERMAN cease and desist from unlawfully competing with defendants and confusing the consuming public into believing that HARRY NIEBERG FUNERAL HOME INC. and NIEBERG MIDWOOD CHAPEL INC. were one and the same, or that SHERMAN was authorized to use the NIEBERG name, SHERMAN and HARRY, continued as late as January

13, 2008, to deceive, mislead and confuse the consuming public as to the source and origin of the funeral services being provided. For example, plaintiffs deceived and misled defendants' long time client, who had called Verizon information to secure defendants' – not HARRY's - telephone number, to make arrangements for funeral services for the sister of defendants' client into believing that HARRY and SHERMAN were one and the same as defendant NIEBERG MIDWOOD CHAPEL INC. by offering to, and conducting funeral services at the behest of defendants' client for which SHERMAN billed in excess of \$6,000 and remitted to HARRY a sum, the amount of which is presently unknown, thereby pirating or capturing the funeral business which otherwise would have been conducted by NIEBERG MIDWOOD CHAPEL INC. and thereby deceiving, misleading and confusing defendants' client.

51. The conduct of counterclaim defendants as above alleged and the operation of a funeral home or the offering of funeral services under the name "HARRY NIEBERG FUNERAL HOME" and/or the use of the name "NIEBERG" at the SHERMAN location, or in the funeral service business, is likely to confuse and has actually caused confusion as to the source and origin of the funeral services being provided in violation of 15 U.S.C. §1125(a), is a deceit upon the public and threatens to impair and cause severe damage to the high reputation, good will and profits of the defendants in their business and cause irreparable damage to defendants for which they have no adequate remedy at law.

SECOND CAUSE OF ACTION

**VIOLATION OF NEW YORK LAW AND UNFAIR
COMPETITION AGAINST PLAINTIFFS AND
ADDITIONAL COUNTERCLAIM DEFENDANT SHERMAN**

52. Defendants repeat and reallege each and every allegation set forth above in paragraphs 35 through 51 hereof as if fully set forth at length herein.

53. By virtue of same, counterclaim defendants have engaged and presently engage in unfair trade practices in violation of New York General Business Law Section 133 and in violation of New York common law governing the use of trademarks and trade names, false advertising and fraudulent conduct, for which defendants have no adequate remedy at law.

THIRD CAUSE OF ACTION

**BREACH OF IMPLIED COVENANT
AGAINST COMPETITION AND/OR USE OF THE
NAME "HARRY NIEBERG" OR "NIEBERG"**

54. Defendants repeat and reallege each and every allegation set forth above in paragraphs 35 through 51 as if fully set forth herein.

55. Heretofore and in September 2006, HARRY NIEBERG sold all of his shares in defendants, caused the early termination of the HARRY NIEBERG & SONS INC. Pension Plan of which he was a Trustee, and received all sums due him under said Plan as part of a bargained for resolution of the dispute with PETER and STANLEY and the dissolution proceedings instituted by HARRY NIEBERG.

56. By virtue of same, and the receipt by HARRY of all sums paid, HARRY impliedly covenanted not to compete with defendants in the area of funeral services and

impliedly covenanted not to use the names "NIEBERG" or "HARRY NIEBERG" or any other name confusingly similar to that of defendants and defendants have no adequate remedy at law.

FOURTH CAUSE OF ACTION

ACTION FOR DAMAGES

57. Defendants repeat and reallege each and every allegation set forth above in paragraphs 35 through 56 as if fully set forth herein.

58. By virtue of the foregoing, and the acts and conduct of which defendants complain, counterclaim defendants are liable to defendants in damages in an amount to be determined by the Court at trial.

FIFTH CAUSE OF ACTION

ACTION FOR UNFAIR COMPETITION

59. Defendants repeat and reallege each and every allegation set forth above in paragraphs 35 through 58 hereof as if fully set forth herein.

60. Plaintiffs well knew prior to the time they filed the within Complaint, that defendants and defendants' predecessor entities used the NIEBERG name and the trade name HARRY NIEBERG & SONS INC. for many decades and that the public had long associated Jewish funerals with the NIEBERG family and never associated with the conduct of funerals by HARRY.

61. Plaintiffs well knew prior to the filing of the within Complaint, that each was a defendant in the Supreme Court, Kings County, State of New York action brought by defendants

in which each answered the Complaint and put in issue defendants' challenge to plaintiffs' right to the use of the NIEBERG name or trade name in competition with defendants.

62. Plaintiffs well knew before the filing of the within Complaint, that the name HARRY NIEBERG FUNERAL HOME INC. had not been created or used by plaintiffs before July 2007, had not acquired secondary meaning as alleged by plaintiffs, had not been used by HARRY in the funeral business or in any business related thereto until no earlier than July 2007 when HARRY wrongfully commenced his attempt to capture the good will and dilute the value of the HARRY shares which had just been purchased by defendants in 2006, and that the use of said name was made solely with the intention of interfering with defendants' funeral business, to create confusion and unlawfully to compete with defendants.

63. By virtue of the foregoing, plaintiffs have maliciously and without cause, and with the sole intention to interfere with and harm defendants' business, embarked on a plan or scheme to make false allegations which are demonstrably untrue and have invoked the Court's jurisdiction under the Lanham Act and commenced this action without a good faith basis in law or fact.

64. By virtue of the foregoing, plaintiffs have engaged in unfair competition against defendants, for which they are liable in damages.

WHEREFORE, judgment is demanded by defendants as follows:

1. Dismissing plaintiffs' claims in their entirety and awarding defendants legal fees and assessing sanctions against plaintiffs in an amount to be determined by the Court.

2. Judgment preliminarily and permanently enjoining plaintiffs and counterclaim defendants and each of them from using or employing or causing to be used or employed the names "NIEBERG" or "HARRY NIEBERG" or any confusingly similar name and any other style or designation, which includes the name "NIEBERG" in or as part of the trade or business name under which the plaintiffs and counterclaim defendants conduct a funeral business.

3. Ordering and adjudging that plaintiffs and counterclaim defendants be preliminarily and permanently enjoined from displaying, distributing or circulating or causing the display, distribution or circulation of any advertisements or other promotional material, including without limitation, newspapers, magazines, Yellow Pages on line or in print, or any other type of advertisements, announcements, listings, signs, or placards in which the name "NIEBERG" or "HARRY NIEBERG" or any confusingly similar names are employed, in whole or in part, to identify any funeral service business which they or any of them may conduct.

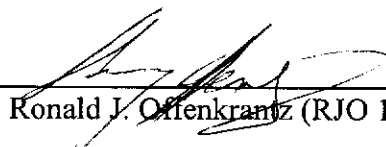
4. Ordering and adjudging that plaintiffs and counterclaim defendants promptly cancel or withdraw or cause to be cancelled or withdrawn any such advertisements or other promotional material which have already been placed or ordered to be published, distributed or circulated by persons other than said defendants.

5. Awarding damages against counterclaim defendants pursuant to the Lanham Act and the laws of the State of New York in the amount of (a) all funeral service business lost by defendants, (b) the amount of counterclaim defendants' profits from all funeral services business diverted by defendants, and (c) the amount by which the value of defendants' business has been diminished, all trebled in accordance with law together with counsel fees as may be awarded by applicable law.

6. Such other and further relief as to the Court seems just and proper.

Dated: New York, New York
February 11, 2008

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Plaintiffs

By: 
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Plaintiffs (Trial Counsel)

By: 
Michael H. Smith (MHS 4835)

TO: LEWIS BRISBOIS BISGAARED &
SMITH, LLP
Attention: Joseph Uvino, Esq.
Attorneys for Plaintiffs
199 Water Street, 25th Floor
New York, NY 10038
(212) 232-1300

Exhibit A

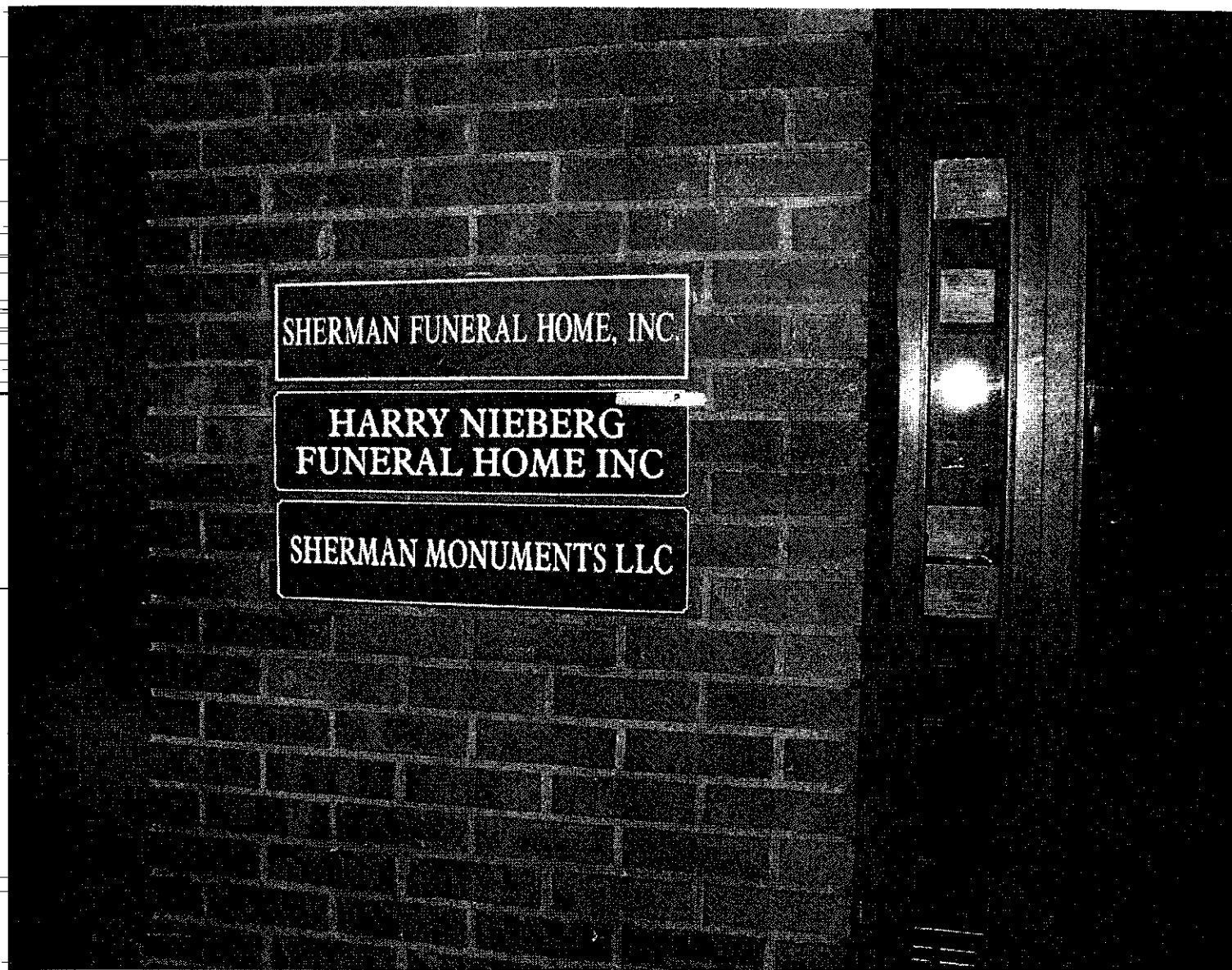


Exhibit B

"A Ministry of Solace"

Register

MIDWOOD
Memorial Chapel, INC.

HARRY NIEBERG & SONS
Funeral Directors

1625 CONEY ISLAND AVE.
Brooklyn, N. Y.
ESplanade 7-2700



HARRY NIEBERG & SONS

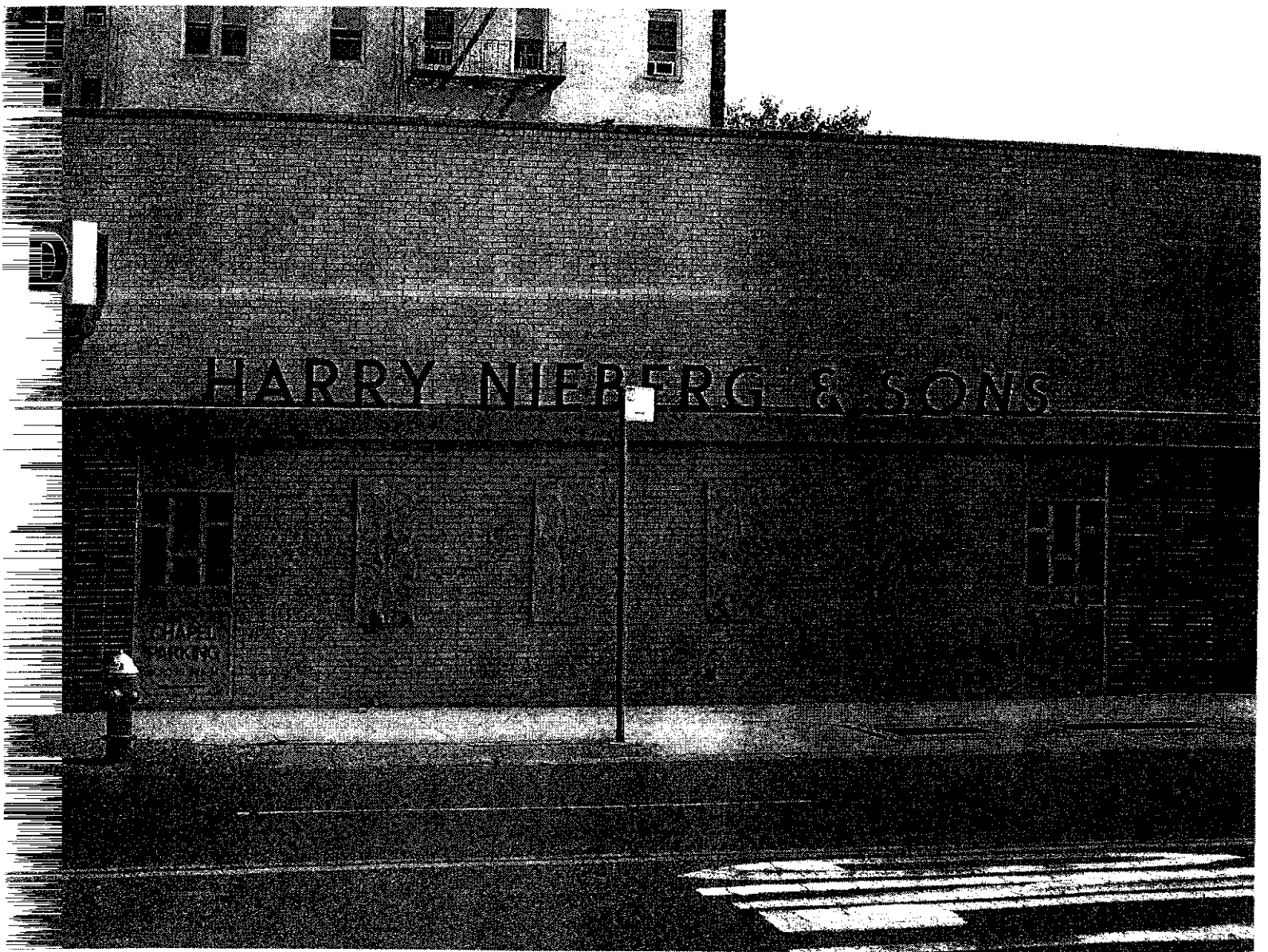
Funeral Directors



Funeral services and final rites held at the Midwood Memorial Chapel are conducted with the utmost dignity and reverence, and will long remain a sacred cherished memory.

1625 CONEY ISLAND AVE.
BROOKLYN, N. Y.

Telephone:
ESPLANADE 7-2700



OCTOBER 2007

You may call us for

- Graveside Services
- Shipping to Israel
- Pre - Arrangements
- Monuments

718-377-3047

NIEBERG
Midwood Chapel, Inc.

1625 CONEY ISLAND AVENUE
(Corner Avenue M)
BROOKLYN, NEW YORK 11230
718 377-2700

Outside of New York
800-396-9103

2004 - 2005

Pocket Appointment Planner

NIEBERG
Midwood Chapel, Inc.

Nieberg Midwood Chapel, Inc.
1625 Coney Island Avenue
Brooklyn, NY 11230
718-377-2700

2005											
JANUARY				FEBRUARY				MARCH			
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26	27	28	29	30	31						
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OCTOBER				NOVEMBER				DECEMBER			
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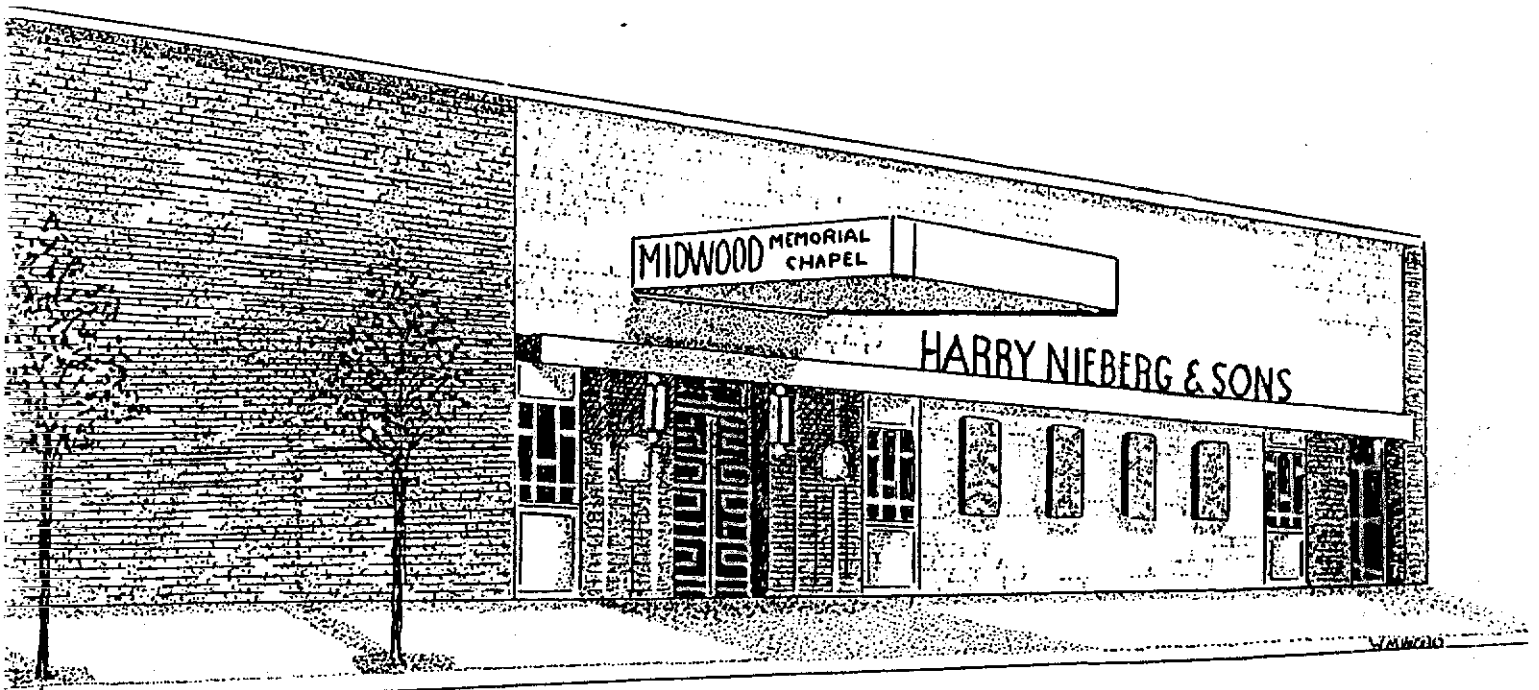
PHONE ORCHARD { 3600
3601
3602

BRANCH
10159 - 117TH STREET
RICHMOND HILL, L. I.
TEL. CLEVELAND 5227

Harry Nieberg
Inc.
UNDERTAKERS AND FUNERAL DIRECTORS

OFFICE AND FUNERAL PARLORS
141 LUDLOW ST.
BET. STANTON & RIVINGTON STS.
NEW YORK

GRAVES AND SINGLE
PLOTS SECURED AT
ALL CEMETERIES



↑
EXISTING CONDITION 8/88

TO
Harry Nieberg & Sons, Inc.
New York, New York

in grateful appreciation on the
30TH ANNIVERSARY
of the opening of your account with

**MANUFACTURERS HANOVER
TRUST COMPANY**

During these years it has been our pleasure to observe your splendid progress and we consider it a privilege to have been permitted to serve you. To mark this significant milestone, we present this token of our esteem.

R. M. Chiles

Chairman of the Board

P. H. Milner

Executive Vice President

W. J. Seltzer

Assistant Vice President

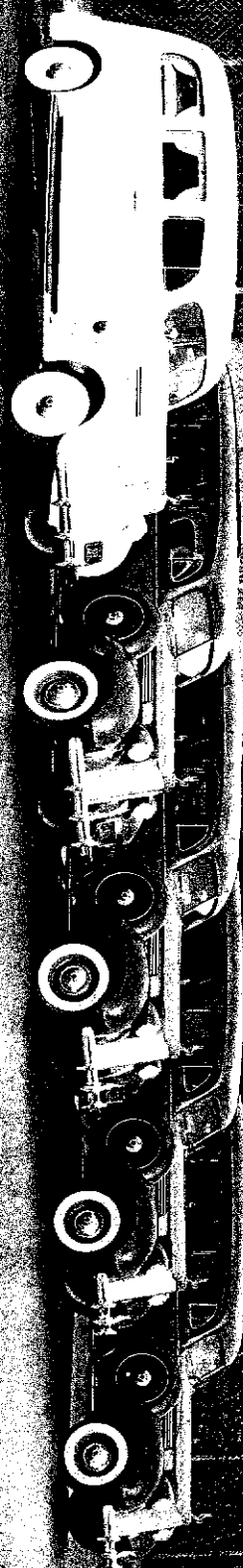
Gabriel Hauga

President

Charles S. Bishop

Senior Vice President

January, 1969



Free
matzoth
for the com-
ing Passover.
Needy residents of
the East Side receive
aid at the Toronto
Democratic Club, 111
Riverside St. Harry Wolfson,
a neighborhood leader,
receives matzoth from volunteers
of the club. (Left) No

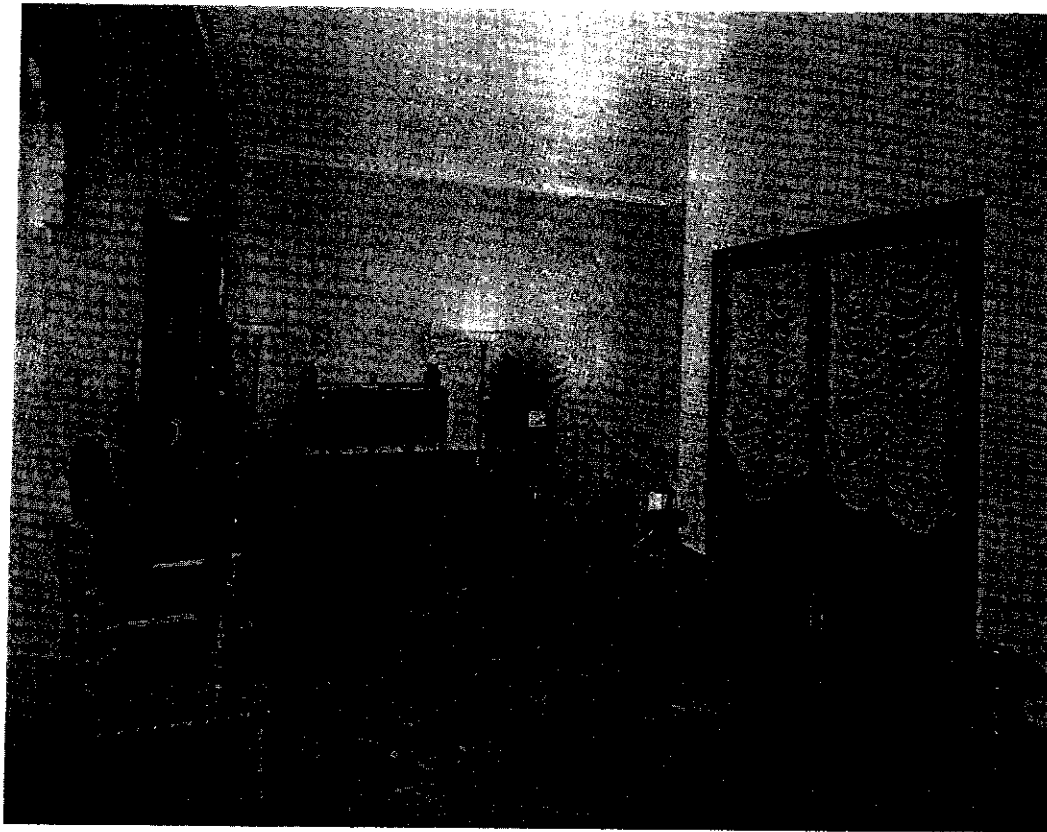


CASKET *and* Sunnyside

JULY, 1940



MIDWOOD MEMORIAL CHAPEL, UNIQUE BROOKLYN BRANCH OF MANHATTAN'S
HARRY NIEBERG & SONS, CROWNS CENTURY - OLD HISTORY AND PROGRESS
(See feature this issue)



Entrance and Reception Lobby—The decorative scheme of the Midwood Memorial Chapel achieves the cheer and warmth of the modern motif, yet also reflects a feeling of serenity

New Nieberg Mortuary Climaxes Four Generations of Outstanding Service

Century-old Manhattan Pioneer and Leader Dedicates Midwood Memorial Chapel, new Brooklyn Unit . . . History of Organization Spans Development of Profession Since Earliest Days . . . Community Friendships and Contacts of Ante-Bellum Days Provided Foundation for Subsequent Expansion and Present-Day Activities.

As told to P. N. Rothe

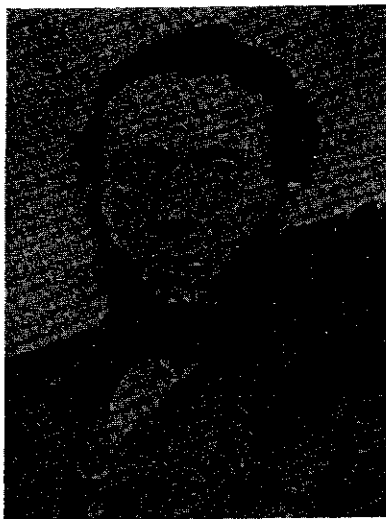
By BEATRICE (PETE) NIEBERG

THE history of the founding and development of the first Jewish "undertaking" establishment in New York City, eminently conducted today by the direct descendants of the founder under the title of Harry Nieberg & Sons, is a veritable chronicle of a century of human progress and advancement in the nation's greatest metropolis. This record of one of Manhattan's earliest mortuaries traverses the entire mosaic of professional achievement and enhancement in services to the dead and to the living. Yet underlying this history of the efforts of four generations, the greatest satisfaction of all no doubt rests in the fact that the men and women who thus labored looked beyond their own selfish interests of serving a hugely surging population. They contributed substantially to the furtherance of their profession, to the methods and ideals that have made the profession what it is today. The recent opening of the Midwood Memorial Chapel



Sons, epitomizes the other end of the long road that began in the days when Abe Lincoln, the rail splitter, was destined to lead a nation out of the degradation of human slavery.

Abe Lincoln was a candidate for president of the United States, and "slavers and abolitionists" represented the contending political factions of the day, when Benjamin Rosenthal established in Elizabeth street the first Jewish funeral home in New York city. New York then had not even been dubbed "little old New York," and water actually flowed through the canal of Canal street, which today is jammed with motorized traffic spanning the lower reaches of Manhattan Island. The streets then seemed barren except for playing children, and the horse-drawn fire engine, ambulance or funeral procession was an occurrence of special significance. "Uptown" then was Twenty-third street—folks knew all other folks,



Founder BENJAMIN ROSENTHAL

that Benjamin Rosenthal, who theretofore had used his wagon as a moving van and headquarters for his ice business, conducted between hauls, decided to become an undertaker. Perhaps he had supplied the ice for the preservation of the deceased, the only method practiced at that time; or perhaps he had carried coffins on some of his hauls. At any rate, recognizing his aptitude, and realizing the need for a Jewish undertaker in the community, he went into the funeral business.

Thus Benjamin Rosenthal, young immigrant boy, who had sailed for three months to reach America from Germany, changed his status from that of moving man and ice boy to that of undertaker. By the close of the Civil War, with its deplorable toll of dead, young Rosenthal found himself well seasoned and established. He was looking forward to the day when his small sons would take their places beside him. Of his family of three sons and four daughters, Isaac, who was born in 1857, in Mott street, now the heart of Chinatown, proved most adept in following his father's adopted profession.

Isaac's assiduousness was a dominant characteristic from early youth. He would conduct the business while his father traveled west to Mississippi to buy "green horses" for the livery equipment, which had grown considerably since the moving-van days.

Isaac Rosenthal gradually undertook full responsibility of the business, and when his father passed away in 1880 he already had earned a reputation of his own within the profession. During his career he moved several times, keeping, however, within the radius of a few blocks. His locations had such romantic names as "Cow Alley," from whence he established on a site now used by the Williamsburg bridge. With the coming of the bridge, he left his premises to occupy the Dewey stables, a spot familiar to all citizens at that time. Finally he

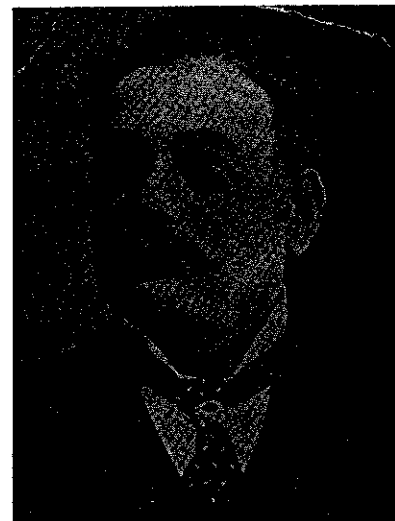
located at 141 Ludlow street, on the very site where now are the Manhattan headquarters of Harry Nieberg & Sons.

His career was as interesting and colorful as his personality, and clearly reflected the human side of life in the community. He believed true friends and sound horses were all any man could ask for, and he was friend to both. Humanity could boast of no finer example.

"Ike," as he was called by both young and old alike with the warmth and familiarity of an old friend, could always be found listening to someone's tale of woe or joy, or spinning a yarn of his own. His keen sense of humor and his great love of life, whether it be man or beast, won him the respect of those who came within his sphere of activity.

His own profession afforded Isaac his greatest interest. It offered fine material for his stories. Gifted with the soul of a bard, he gloried in the progress made by his profession from his father's day to his, and told of it many times. He recalled that his father had told of packing bodies in snow in the winter to conserve ice. Embalming had still not been practiced, except at the front during the Civil War, when bodies had to be shipped long distances. Embalming at best then was crude and practiced only out of dire need for the sole purpose of preservation, without a thought to the cosmetic effect. Arterial embalming had not yet been practiced, and the trocar and a bottle of camphorated spirits of wine or a compound of aluminum acetate and aluminum sulphate, were the embalmer's complete equipment.

Isaac Rosenthal told of his father taking the first body to Bayside cemetery in Woodhaven, and was proud of having made the first interment in Mt. Zion cemetery in far away Maspeth. That was a wilderness then. He repeated many times his experience of leading a



ISAAC ROSENTHAL, son of the Founder

funeral to Washington cemetery in a horse-drawn sleigh because the snow made the trip to the suburbs of Brooklyn impossible for hearse and horse.

The public then had not been educated to avail themselves of the use of a chapel or funeral home. Since most interments were made from the decedent's residence, "Ike" Rosenthal had little need for anything more pretentious than an office, large enough for his personal use, a stable for his stock and rigs, and a storeroom for his paraphernalia. The few cases that did not leave from the home were laid out in the rear of the office and services conducted there, amid the ringing of telephones and prancing of horses in the adjoining side of the building.

His business thrived, despite the lack of facilities as we know them today, but his one lament was not having a son to follow in his footsteps. Each of his four daughters worked with him for a while, but marriage soon retired them

Harry Nieberg & Sons

announce the opening of

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Brooklyn's newest funeral home

Air conditioned and modern in every detail. Large and small chapels to meet individual needs. Various and spacious repos-ing rooms with their home-like atmosphere add to the beauty and reverence befitting the sanctum of last repose; a source of solace to our loved and loving ones . . . At a cost dependent on your own desire.

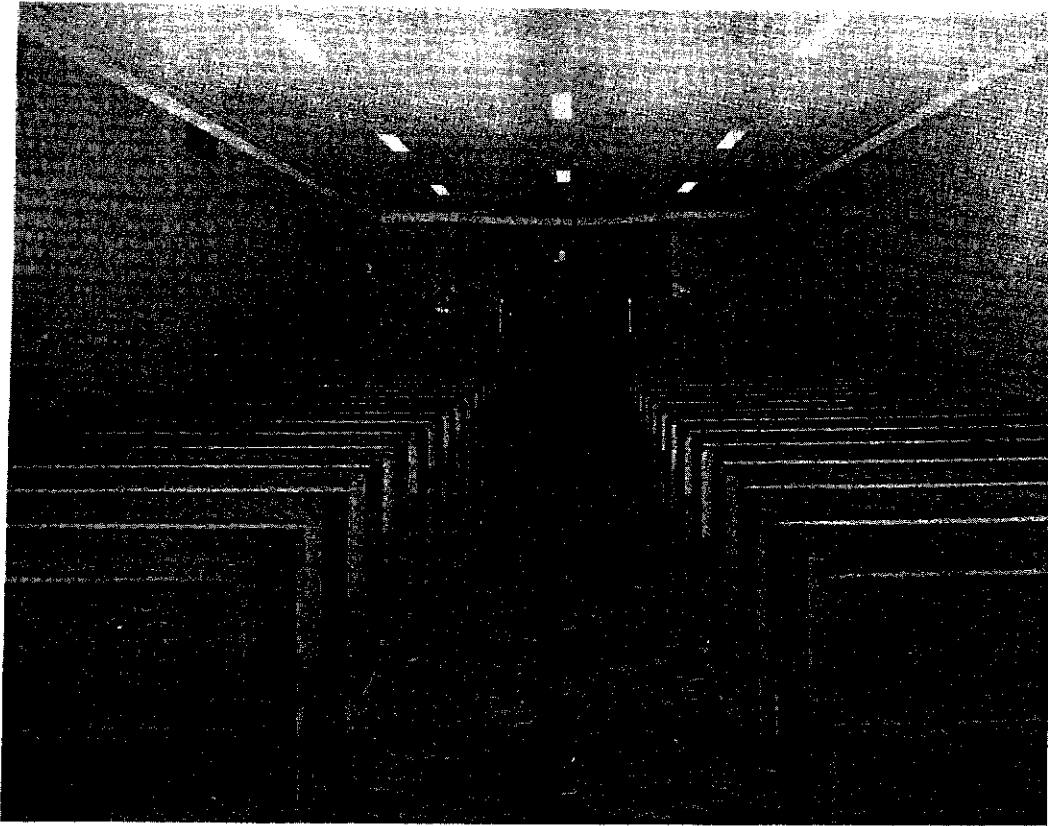
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Brooklyn, N. Y.—ESplanade 7-2700

One of the newspaper announcements featuring the formal opening (New York Times)



The Midwood Chapel, air-conditioned and sound equipped, will accommodate 350 visitors.

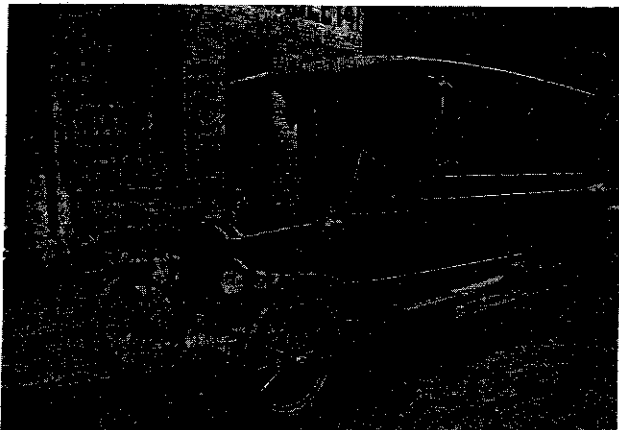
all. Lillian Rosenthal, the second oldest, and of the third generation, spent the longest time in the business. Her fiancé, Harry Nieberg, a building contractor by trade, was obliged to offer his services to his prospective father-in-law when the occasion demanded it. Commencing with the driving of a coach and the casketing of a body, to the complete charge of directing a funeral, Harry Nieberg soon became indispensable to the Rosenthal organization.

Indeed, Harry Nieberg showed remarkable ability and fitness from the first. He applied himself as naturally as if he had been in the business for many years. This was a constant source

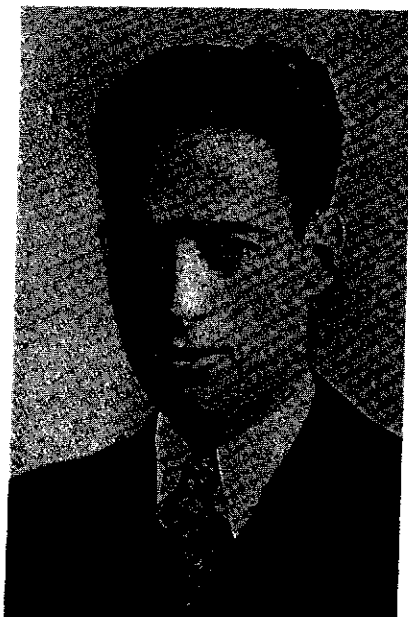
of contentment and pleasure to Mr. Rosenthal, who by now had become Mr. Nieberg's father-in-law. During his middle years Mr. Rosenthal became ill and needed a younger man to relieve him of some of the responsibilities. At the close of 1914, Mr. Rosenthal submitted to an operation and left the running of his establishment solely in the hands of his son-in-law. Mr. Rosenthal retired from the business with the knowledge that his reputation for professional competence and service, built by two generations, would not be lost or dissipated by his absence. It was with profound grief that the community learned of Mr. Rosenthal's death in

1915. He was an honest man and true friend—he had served humanity well.

In 1915 Harry Nieberg, then a young man of 24, found himself the chief executive of an undertaking and livery establishment—a rich background behind him and a challenging future before him. His inherent qualities of leadership aided his drive for progress. His first campaign was to affect some important changes in the physical appearance of the establishment. The partition that made part of the office a storeroom for feed and oats had to be removed, so that all space available could be utilized for chapel purposes, to accommodate fifty people instead of



The Niebergs pioneered the use of motorized funeral equipment in Manhattan. The units above depict two stages in the development



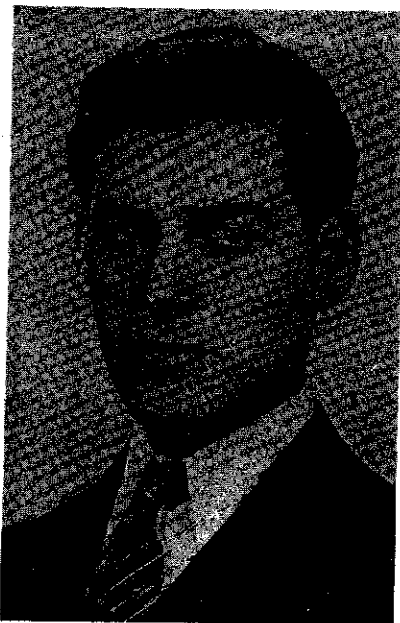
ISAAC NIEBERG, great-grandson of the founder

twenty-five. The makeshift chapel in the rear of the office took on a more dignified air. An undertaker's store front replaced the old brick wall. The elaborate cabinet that displayed a hearse-horse harness and set of nets, the crest and pride of every livery man, had to leave, as did the era it represented. The automobile had already made its appearance.

The old-timers looked with doubt upon a motor hearse as a vehicle of practicality. It could never be relied upon to reach a cemetery, they said. Youth, however, recognized the writing on the wall and in 1916 Harry Nieberg proudly presented his Ford motor wagon, the first of its type in Manhattan, which he incorporated into his horse-drawn livery. Odd stable mates they were, indeed, and before very long the complete metamorphosis had to be effected. Mr. Nieberg's first fleet consisted of 1917 Pierce-Arrows, comprising hearses, flower cars and an ambulance. This change necessitated the fire-proofing and remodeling of the stable to meet the requirements of auto equipment. Along with the stable alteration, Harry Nieberg decided upon a new chapel on the floor above, which would enable him to conduct two funerals at the same time. The alteration had not long been completed before the influenza epidemic and the return of some of the World War dead changed the appearance of the room from that of a funeral chapel to something that more resembled a warehouse. Both soldiers and flu victims were arranged in every space available. The winter was bad, and funeral processions had to be dispensed with. Hearses, wagons and even flower cars, made daily trips to the cemetery with as many bodies as could be carried by each. An average of

twenty-three interments a day, in addition to the livery he supplied to other funeral directors, tested Harry Nieberg's ability to the utmost.

Through the years Harry Nieberg proved himself a true friend of the people in the community. They came to depend upon him in their sorrows and losses, and they looked also to him for support in their lesser problems. He and his establishment became a pillar in their society, to which all, regardless of color, race or creed, turned. Whether domestic problems or financial problems, for advice or moral support—he was regarded as the man to call upon. He was one of them, and they were his people. They were people who acted according to the dictates of their hearts, whose faith and trust he had earned and cherished. They began to call him the "Big Fellow," not only because of his stature, but because that was the way they could best describe him.



EDWIN NIEBERG, also of the fourth generation

No interment in the community, or none in the entire city that he learned about in time, ever went to Potters Field. On a particular occasion, a destitute Catholic was to be interred in a nameless grave, until Harry Nieberg claimed the body and arranged a burial according to the strictest ritual of the faith. This so impressed the clergy of the faith that they publicized the incident, to the extent that funds were sent for the destitute family from all parts of the country.

Not only in his own line of endeavor, but in other ways, such as the distribution of baskets to the needy at Easter and through donations to all whose cause was worthy, did Mr. Nieberg prove himself a benefactor. His business policy was directly inclined with his social activity, and we find him as apt a leader in his profession as he is in his

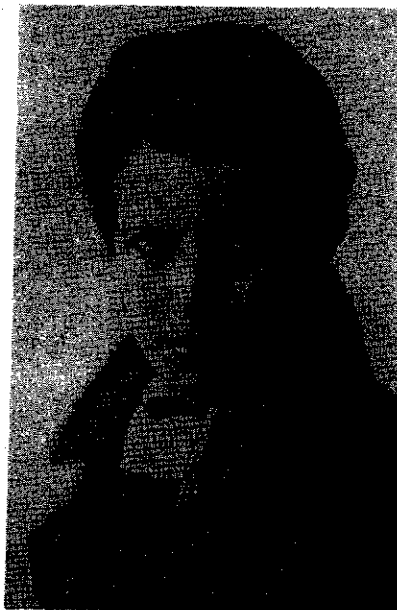
community.

In 1922 Harry Nieberg introduced in New York the first "White Angel Hearse." This particular vehicle dealt the death-blow to all horse-drawn livery. So great was its demand that funerals were postponed and scheduled according to such time as it was available. It was the only one of its kind in the city until 1924. Harry Nieberg also was one of the first, in 1927, to change his stock from glass-side to limousine hearses; again in 1937 he introduced the first side-loading hearse to the city.

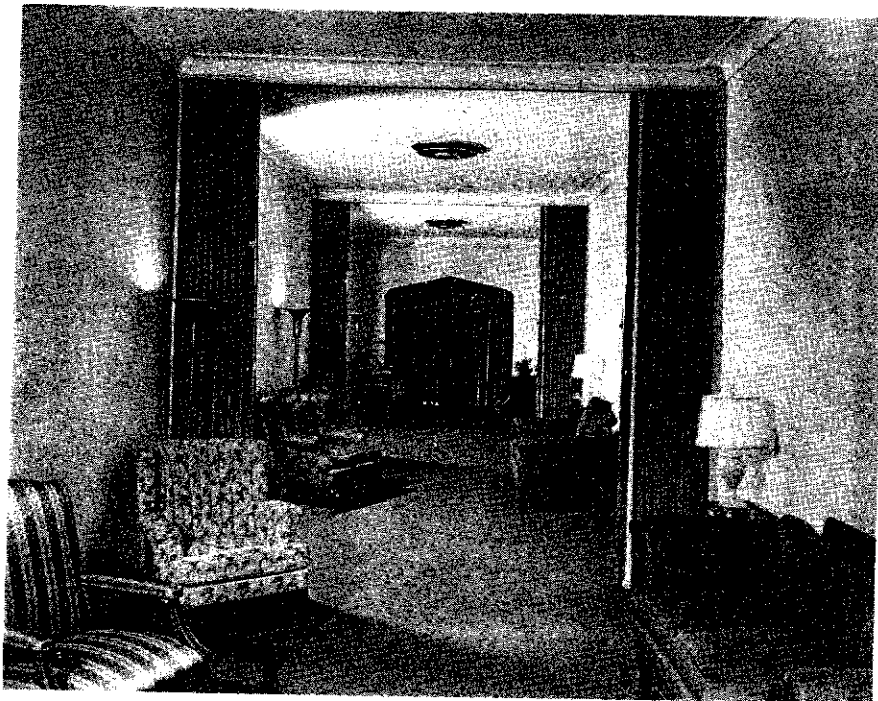
Despite the many minor improvements made from time to time, Mr. Nieberg looked forward to new quarters. In 1930 he contracted for the erection of a new structure on Ludlow street. At considerable cost he completed the most modern steel and concrete structure of that time. Aside from its garage space for seventy-five cars, it had a funeral chapel planned and designed specifically for mortuary use. He also instituted a mortuary room, a show-room and a slumber room to meet the demand for better services. It embodied conservative, heavy funeral drappings and appointments, as did all chapels at that time, and with its Gothic, cathedral-type front, it presented a sanctum of dignity in most accented form.

Mr. Nieberg was not only interested in improving the physical appointments of his funeral chapel, but also in raising the standards and in modernizing the practices of his clientele, in their execution of the last rites of the deceased. He represented New York on the committee that convened in Cincinnati, the Rabbinical seat of the country, to have embalming of the Jewish dead sanctioned by the men of the cloth.

With the turn of the decade and the coming of 1940, Mr. Nieberg decided to branch out and build a chapel that



BEATRICE NIEBERG, collaborator in this presentation



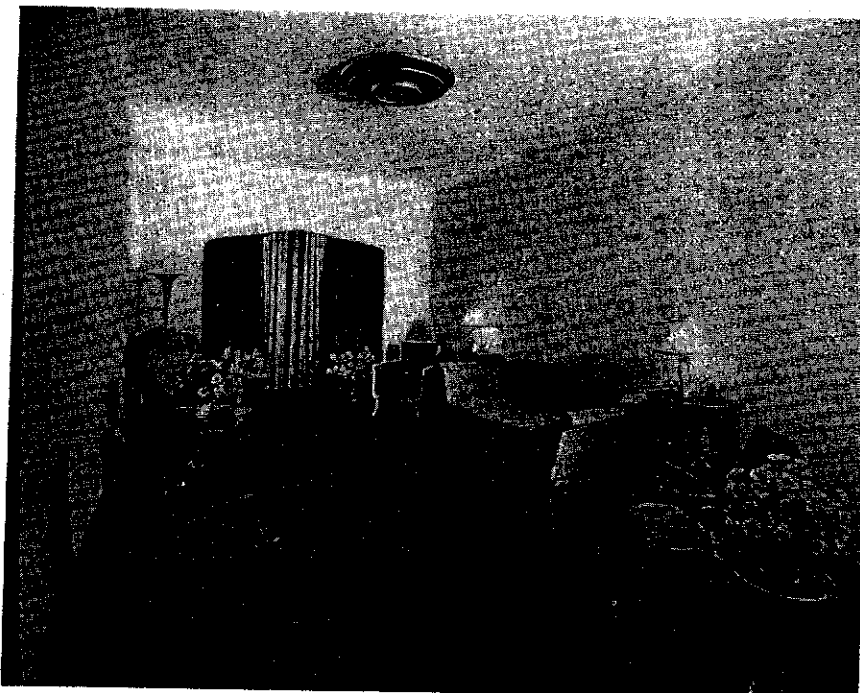
By means of accordion-type sliding doors (Modernfold), the three adjoining slumber rooms shown here may be converted into units of one or two rooms. Compactness of quarters makes this feature most advantageous

would meet the public's latest demands for modern facilities. Especially did he want this branch for his two sons, who had by now grown to manhood and were ready to take their places beside him. Isaac Nieberg, the namesake of his grandfather, who is a licensed embalmer and funeral director, is already active in the business. Edwin, who is finishing his education, serves his appren-

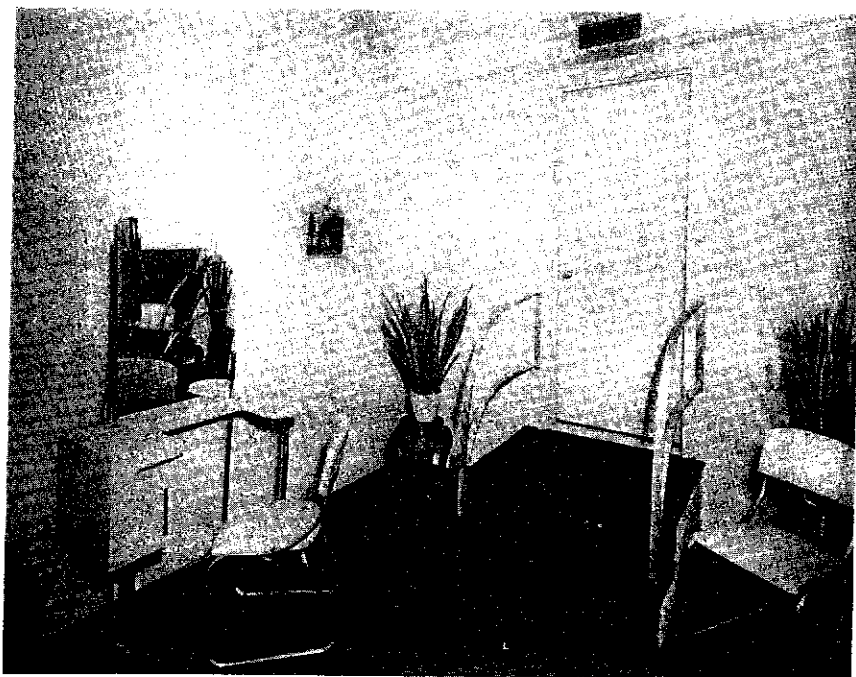
ticeship after school hours. His daughter, Beatrice, is a licensed funeral director and is active in the firm, as her mother had been before her. History has repeated itself for the fourth generation.

The Midwood Memorial Chapel, as the new branch is called, is located in the Flatbush section of Brooklyn. It not only reflects a modern style in archi-

tecture and appointments, but emphasizes the best forms. The plans efficiently utilized a limited amount of space, with the compactness of arrangement affording the greatest convenience for preparation and comfort of the bereaved. The structure, originally a "taxpayer" of 45 by 124 feet, and built in "L" shape, was converted into a funeral home of uncommon charm. A modern



The spacious family or mourners' room immediately adjacent the chapel left front



The Midwood Chapel is air-conditioned throughout; here the women's powder room, just off the main lounge

front of limestone block and chromium grilles, with simplicity as its keynote, was selected in preference to the tomb-like Gothic architecture, as may be observed in the front cover illustration.

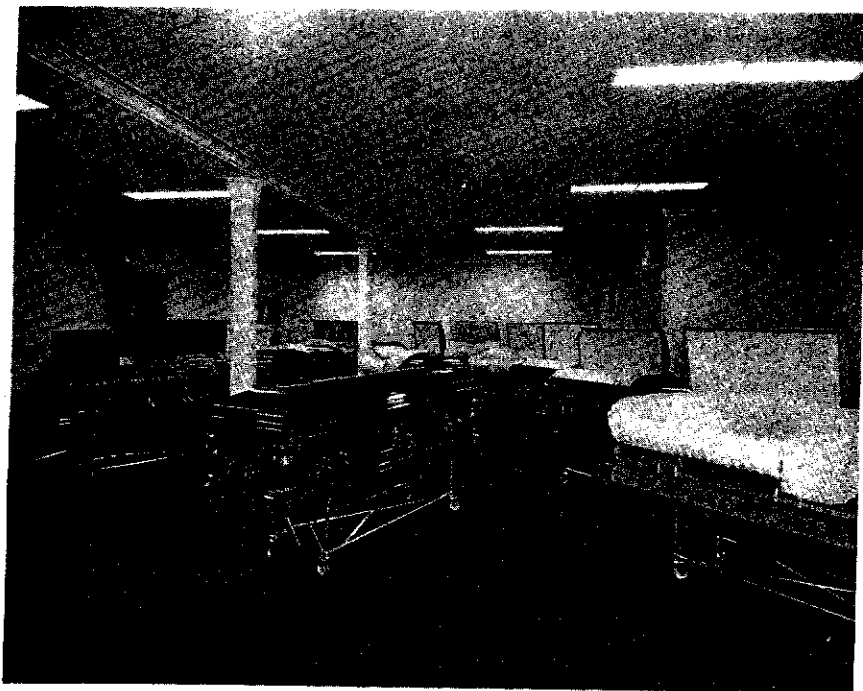
The entrance from the street opens onto a lobby, where cheer and warmth are the first impressions. The plum and gray flower-patterned carpeting complements the pearl-gray troweled walls and oak woodwork. Almost directly in the center of the lobby is the entrance to

the chapel, spacious enough for 350 persons, yet with a four-foot center aisle carpeted in harmony with the lobby. Here again pearl-gray English troweled walls set off the oak pews and altar. The indirect lighting from behind the palms at the front of the chapel and from the pulpit itself, along with the mellow strains of the organ, give an aura of peace and dignity that "streamlining" has enhanced rather than destroyed. An oak door to the front left

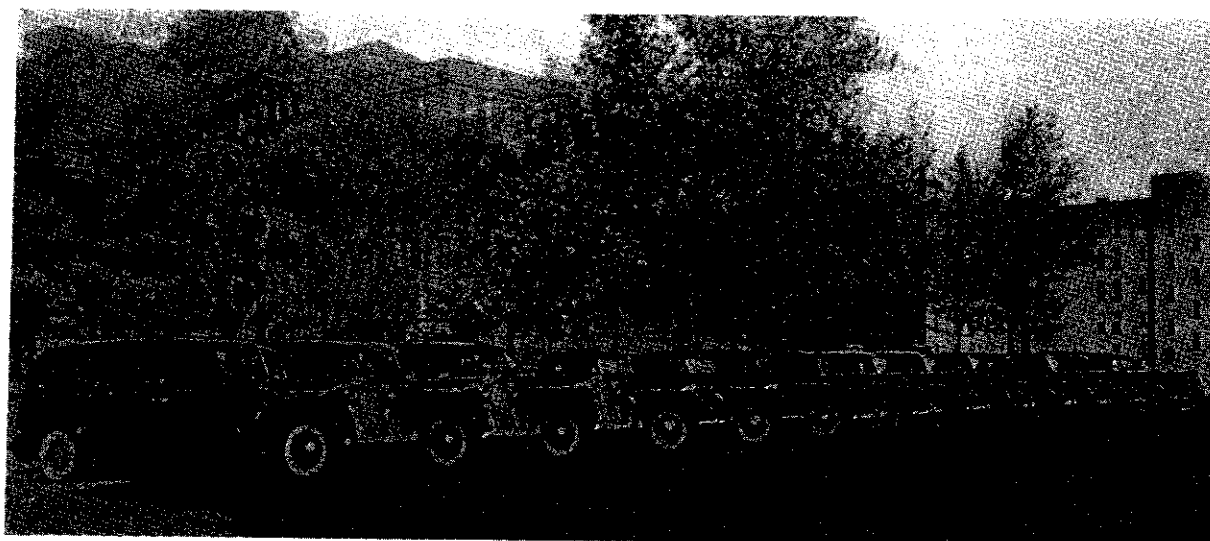
of the chapel slides into the wall and opens into a mourners' room where the family, if they so desire, may see and hear the services conducted in the chapel. A rich mulberry carpet acts as background for the cheerful, home-like furnishings typical of an ordinary living room.

Adjacent to the seventy-one feet of the chapel is a hall from which three slumber rooms are accessible. All have the rich appointments of the most comfortably styled living quarters. The soft tones of the easy chairs and the mellow glow from the lamps present a picture of serenity and a haven of solitude and repose that the occasion so imperatively demands. These three rooms, each 24 by 11 feet, are connected by accordion-like (Modernfold) doors of gold velvet, which may be opened to accommodate more comfortably those who have come to pay their last respects. This planning not only makes each room individual, with its separate entrance from the foyer, but makes greater elasticity in meeting the individual needs of a family. The three rooms, when converted into one, may serve as a small chapel and will seat more than a hundred. The first and third of these rooms have lavishly draped alcoves in which the deceased is laid out and may be viewed or shut out of sight by the draw curtain designed for that purpose. Another advantage of the alcoves is their adaptability to direct lighting effects on the couch from the ceiling rather than from lamps or other adjustable effects. The first floor also includes a small office with its switchboard connections to all parts of the building, including the slumber rooms. In the rear of the first floor and at right angle to the chapel and slumber rooms, is a hallway leading to the preparation room and loading facility on the side street. This arrangement utilizes the physical condition of an "L" shaped building to its best advantage, by permitting the loading of a hearse out of view of the mourners, and conversely, permitting the entrance of bodies directly into the mortuary room. A complete air-conditioning unit and the latest type of sound system have been included for maximum comfort and services.

The lower level of the Midwood Memorial Chapel, to which entrance is gained down a sweeping circular stairway, studded with palms and ferns along an iron grille, has as its first feature a spacious, beautifully appointed general lounge. Two adjoining rooms at the left, adhering to the decorative scheme of the main lounge, house the private quarters for men and women, the latter with an ante-chamber serving as a powder room. The private office of the management, a large show-room and an additional slumber room complete the room arrangement of the lower level. Ample storage rooms and quarters for the heating and air-condi-



The main casket showroom, on the basement level, was especially arranged for lighting and display effects



This fifteen-unit fleet of the Nieberg interests serves not only the two Nieberg mortuaries but also is depended upon by many other establishments in the metropolitan area.

tioning plants, occupy the entire depth of the lower premises, along one side. The accompanying illustrations present partial views of the establishment, in which the great-grandsons and great-granddaughter of founder Benjamin Rosenthal evidence such a deep, personal pride.

The two formal openings of the Midwood Memorial Chapel were staged in March. One of these, arranged espe-

cially for the profession, was attended by hundreds of New York's funeral directors. The occasion gave some indication of the esteem in which the Nieberg organization is held by fellow operators. The public opening also attracted a wide attendance from all sections of the five boroughs. Attractive advertising in the local press featured a cordial invitation to this dedication of the new mortuary.

Founder Benjamin Rosenthal perhaps never envisioned the present-day proficiency of the "undertaking" business he founded more than a hundred years ago in old Manhattan. It is certain, however, that the precepts and principles adopted and fostered by him in this other age contributed to the staunch foundation upon which three succeeding generations have builded so well and so honorably.

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assisting in the decorative scheme
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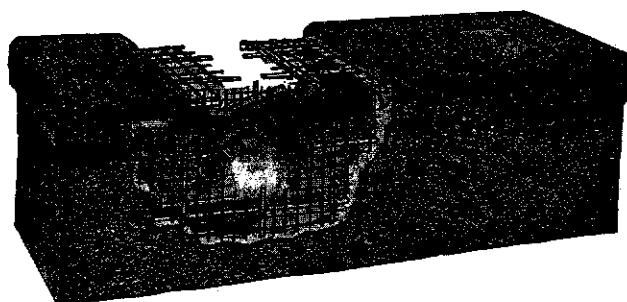
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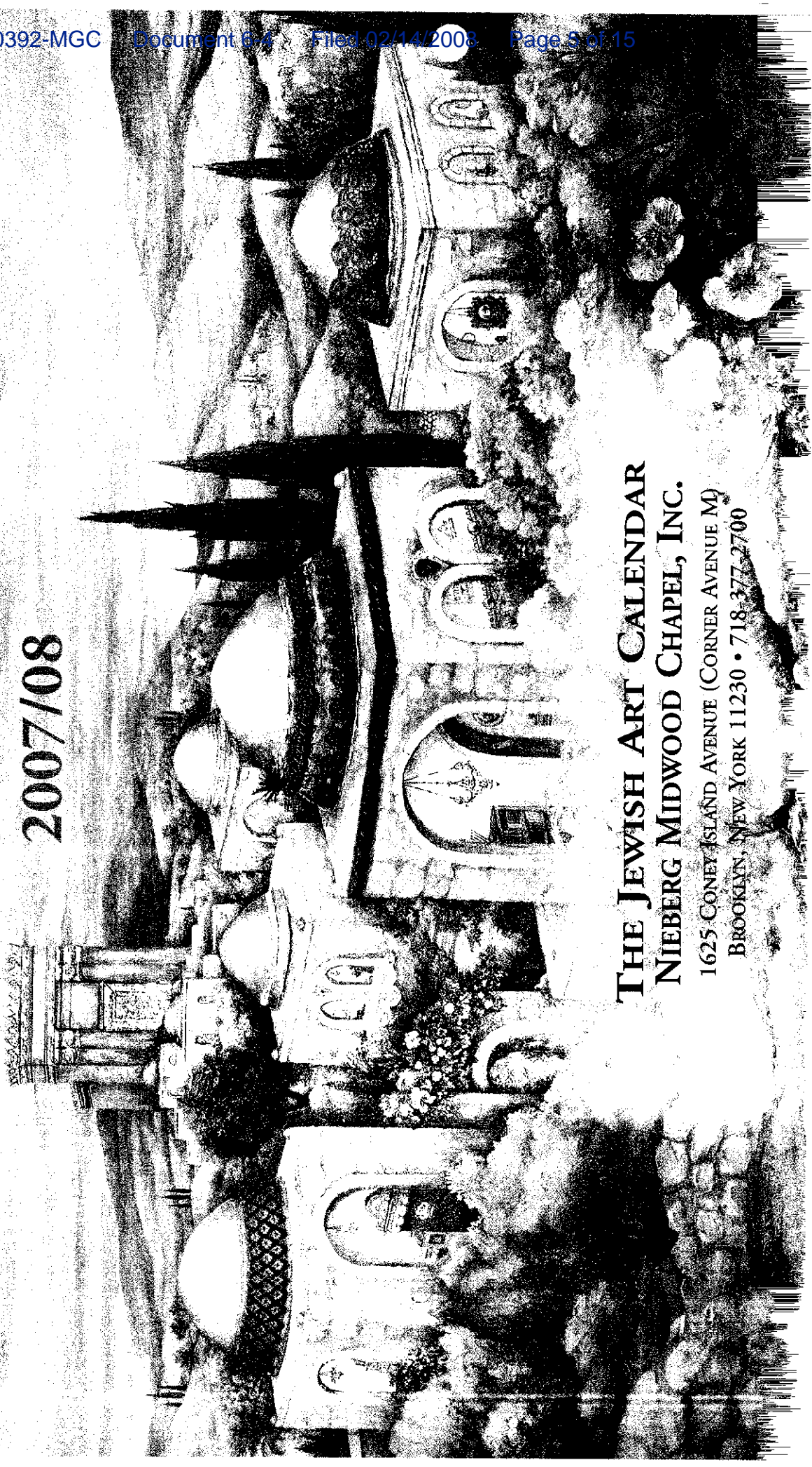
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FANCY KREPLACH

Kreplach, a chopped meat or chicken mixture encased in dough and then cooked or fried, is traditionally served the afternoon before Yom Kippur, on Hoshana Rabba and at the Purim feast.

Dough:

- 2 cups flour
- ½ tsp. salt
- 3 Tbsps. Oil
- 2 egg yolks
- ½ cup water
- 1½ tps. baking powder or baking soda

Filling:

- 1 onion, diced
- 2 Tbsps. oil
- 1 cup ground cooked meat or chicken
- 1 tsp. salt
- ¼ tsp. pepper
- 1 egg
- 1 Tbsp. matzo meal

Dough: Combine flour, salt and oil. In a separate bowl, beat egg yolks, water and baking powder (or soda). Add to flour mixture. Knead and roll out, thinly, on floured surface. Cut into 3-inch squares or circles.

Filling: Sauté onion in oil. Add chopped meat and brown for 5 minutes. Remove from heat and cool. Add salt, pepper, egg and matzo meal and mix well. Fill center of each square or circle with meat mixture. Fold into triangles, or bring both sides and bottom together towards center, pinching together and thus forming a triangle. Place in lightly salted boiling water for approximately 20 minutes until kreplach float to top. When ready, remove from pot and serve in soup. Can also be served as side dish. For firmer kreplach, fry in heated oil in skillet over medium flame until golden brown on both sides.

HAMANTASCHEN

Hamantaschen, a traditional Purim delight, is a three-cornered pastry filled with mohn (poppy seed) or other sweet filling.

- 1 cup sugar
- ½ cup oil
- ½ cup shortening
- 3 eggs
- ½ cup orange juice
- 4 cups flour
- 3 tps. baking powder
- 1 tsp. salt
- 1 egg, beaten
- 2 pounds mohn filling

Cream sugar, oil and shortening. Add eggs and juice and mix well. Blend with dry ingredients and roll into a ball. Divide into four parts. Roll out each piece very thin (approximately ⅛-inch) on a floured board. With the rim of a cup or glass (depending on desired size) cut into the dough to make circles. Place ½ to ¾ teaspoon of filling in the middle of each circle.

To shape into triangle, lift up right and left sides, leaving the bottom side down, and bring both sides to meet at center, above the filling. Lift bottom side up to center to meet other two sides.

Preheat oven to 350°. Brush dough with beaten egg before baking. Place on greased cookie sheet. Bake at 350° for approximately 20 minutes.

Yields 4 dozen Hamantaschen.

POTATO LATKES

Because of the great significance of oil in the history of Chanukah, Latkes—fritters fried in oil—are usually served.

- 5 large potatoes, peeled
- 1 large onion

4 eggs

- ½ cup matzo meal
- 1 tsp. salt
- ¼ tsp. pepper
- ½ cup oil for frying

Grate potatoes and onion on the fine side of a grater, or in food processor, or in blender with a little water added to it. Add eggs and mix well. Add matzo meal and seasoning and mix well. Heat oil in frying pan, and then add mixture, 1 tablespoon at a time. When golden brown, turn over and brown other side.

CHEESE BLINTZES

Cheese blintzes are served hot, with sour cream or applesauce. They are a special favorite on Shavuot when it is customary to eat dairy products (not hard cheese) before the main lunch meal.

Batter:

- 4 eggs
- 1 cup milk
- 1 cup flour
- 1 Tbsp. sour cream
- ¼ cup sugar
- 1 tsp. vanilla extract
- pinch of salt

Filling:

- 16 ounces cottage cheese
- 2 egg yolks
- 2 Tbsps. margarine or butter, melted
- 2 Tbsps. sugar
- 1 tsp. vanilla extract
- ¼ cup raisins (optional)
- ½ cup oil for frying

Batter: Combine eggs and milk. Add sour cream and blend well. Add flour gradually. Mix well until batter is smooth. Heat on a low flame a small amount of oil in an 8-inch frying pan until hot but not smoking. Ladle

a small amount of batter (approximately 1 ounce) into pan, tipping pan in all directions until batter covers the entire bottom of the pan. Fry on one side until set and golden, approximately 1 minute. Slip pancake out of pan and repeat until all batter is used. Add oil to pan as necessary. **Filling:** In another bowl mix all ingredients for filling.

Assemble: Fill each pancake on golden side with 3 Tbsps. of filling. Fold in sides to center and roll blintze until completely closed. Replace rolled blintzes in pan and fry for 2 minutes, turning once.

HONEY CAKE

Traditionally served on Rosh Hashana and Erev Yom Kippur symbolic of our wishes for a sweet year.

3 eggs

- 1 pound honey (1 ⅓ cups)
- 1½ cups sugar
- 1 cup strong coffee
- 2 tps. baking powder
- 3 Tbsps. margarine
- 1 tsp. baking soda
- 4 cups flour
- 1 tsp. cinnamon

Preheat oven to 325°. Grease and heat a 9 x 13 pan.

Beat eggs and honey together. Add sugar and mix again. Mix coffee with baking powder, and then add with margarine to the egg mixture. Add baking soda, flour, cinnamon and beat together well. Bake for 55 minutes to an hour.

Recipes reprinted from The Spice and Spirit of Kasher-Jewish Cooking. © 1977 & 1990 by Lubavitch Women's Cookbook.

SUKKOT

After a period of seriousness and reflection during the Days of Awe, we are ready for the joyous holiday of Sukkot. During Sukkot, 'the season of happiness', we rejoice in the knowledge that G-d has inscribed us for a good and healthy new year.

The name Sukkot is derived from the word Sukkah, or hut. In commemoration of the protective 'clouds of glory' with which G-d surrounded the Jewish people on their way out of Egypt, we live in makeshift huts during the seven days of this holiday.

During this harvest festival when the farms have been blessed with plentiful crops, we are mindful of how all our livelihood is dependent upon G-d, and how he sustained our forefathers in the desert, when they had neither home nor fields. We pray for G-d's continued help and intervention in our life.

On each day of Sukkot, except for Shabbat, we observe the special mitzvah of shaking the Lulav (palm branch) and the Etrog (citron). Together with the Hadas (myrtle) and the Arava (willow), these plants represent the various types of Jews who together form the Jewish nation. We shake all four species to affirm the unity of the Jewish nation.

SIMCHAT TORAH

Simchat Torah marks the day we complete the reading of the Torah in its annual cycle. On the evening of Simchat Torah, (in some communities, on the previous evening of Shmini Atzeret as well) we make seven Hakafoth (circles) around the Bimah (table) on which the Torah is read, dancing and rejoicing with the Torah scrolls.

During morning services on Simchat Torah, the Torah is officially completed by reading the last Torah portion. We immediately read from the beginning of the Torah again, for the Torah's teachings are endless, and we shall always seek to delve deeper and deeper into its meanings.

NIEBERG
Midwood Chapel, INC.

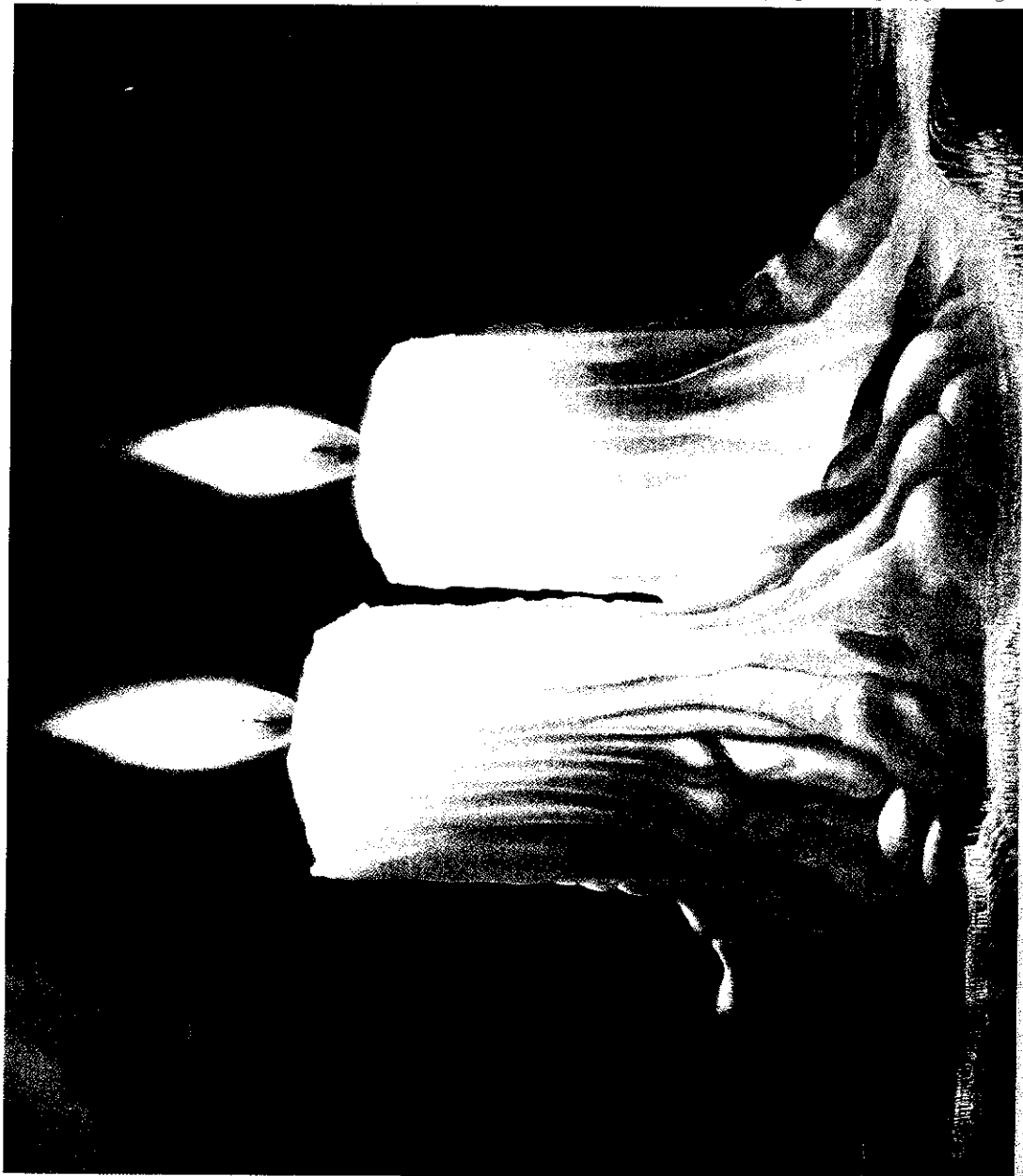
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"If the Jews were to keep just one Shabbat properly, they would be immediately redeemed" (Jerusalem Talmud 1:1) - Shabbat in the Wilderness

SEPTEMBER 2007

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>2</p> <p>י' אלול Elul 19</p> <p>TIMES SHOWN ARE DAYLIGHT SAVING TIME FOR NEW YORK AND NEW JERSEY</p>	<p>3</p> <p>א' אלול Elul 20</p> <p>DO YOU NEED SOMEONE TO SAY KADDISH? OBSERVE YAHRTZEITS? CONTACT F.R.E.E. AT 718-467-0860 OR VISIT US AT www.kaddishservices.com</p>	<p>4</p> <p>ב' אלול Elul 21</p> <p>Do a MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE. 718-467-0860</p>	<p>5</p> <p>ג' אלול Elul 22</p> <p>DONATE YOUR CAR, TRUCK OR RV TO FRIENDS OF REFUGEES OF EASTERN EUROPE AND RECEIVE A FULL TAX BREAK FROM UNCLE SAM! CALL TO ARRANGE A FREE PICK UP 718-467-0860</p>	<p>6</p> <p>ד' אלול Elul 23</p> <p>EVERY JEWISH HOME SHOULD HAVE A PUSHKA CALL TO RECEIVE YOUR OWN 718-467-0860</p>	<p>7</p> <p>ה' אלול Elul 24</p> <p>Light candles at 7:13</p>	<p>1</p> <p>ו' אלול Elul 18</p> <p>כי תבוא KI TAVO</p> <p>Shabbat ends at 8:00</p>
<p>9</p> <p>ז' אלול Elul 26</p> <p>Labor Day</p>	<p>10</p> <p>ח' אלול Elul 27</p>	<p>11</p> <p>ט' אלול Elul 28</p>	<p>12</p> <p>י' אלול Elul 29</p> <p>New moon: 4:26 am ערב ראש השנה Eve of Rosh Hashana עירוב תבשילין Eruv Tavshilin Light candles at 6:53</p>	<p>13</p> <p>יא' אלול Elul 30</p>	<p>14</p> <p>יב' אלול Elul 1</p> <p>Light candles at 7:01</p>	<p>15</p> <p>יג' אלול Elul 2</p> <p>Shabbat ends at 7:59</p>
<p>16</p> <p>יד' אלול Elul 3</p> <p>Grandparents Day</p>	<p>17</p> <p>טו' אלול Elul 4</p>	<p>18</p> <p>טז' אלול Elul 5</p>	<p>19</p> <p>יז' אלול Elul 6</p>	<p>20</p> <p>יח' אלול Elul 7</p> <p>יום א' דראש השנה First day of ROSH HASHANA Light candles after 7:50</p>	<p>21</p> <p>יט' אלול Elul 8</p> <p>יום ב' דראש השנה Second day of ROSH HASHANA Light candles at 6:50</p>	<p>22</p> <p>כ' אלול Elul 9</p> <p>Shabbat ends at 7:49</p>
<p>23</p> <p>כ"א אלול Elul 10</p> <p>יום כיפור Yom Kippur Fast ends at 7:32</p>	<p>24</p> <p>כ"ב אלול Elul 11</p>	<p>25</p> <p>כ"ג אלול Elul 12</p>	<p>26</p> <p>כ"ד אלול Elul 13</p>	<p>27</p> <p>כ"ה אלול Elul 14</p>	<p>28</p> <p>כ"ו אלול Elul 15</p> <p>ערב יום כיפור Eve of Yom Kippur Light candles at 6:38 Fast begins at 6:54</p>	<p>29</p> <p>כ"ז אלול Elul 16</p> <p>Yom Kippur ends at 7:32</p>
<p>30</p> <p>כ"ח אלול Elul 17</p>	<p>31</p> <p>כ"ט אלול Elul 18</p>	<p>1</p> <p>ל' אלול Elul 19</p>	<p>2</p> <p>א' תשרי Tishrei 1</p>	<p>3</p> <p>ב' תשרי Tishrei 2</p>	<p>4</p> <p>ג' תשרי Tishrei 3</p>	<p>5</p> <p>ד' תשרי Tishrei 4</p>



"And you should take for yourselves ... a beautiful tree fruit, a palm branch ... and willows of the stream ..." (Vayikra 23:40) - The Four Species

THE MONTH OF ELUL

One of the major accusations often leveled at the CEO of the universe is inaccessibility. These charges are entirely unfounded. G-d is everywhere and from there He awaits your call. And just to prove it, one month before Rosh Hashana, He devotes an entire month to being as approachable as an Al-mighty Creator can get. Think of it as though the big boss took a stroll through the cubicles, happily chatting with anyone who approaches, giving each his full attention and a warm smile.

That's what our sages mean when they call Elul the month of divine compassion. During these days, you can repair all that went amiss from the entire year - with study, with charity and good deeds with meditation and prayer. That is also why we blow the Shofar day of this month, as a wake-up call to prepare for the magnificent days to come.

ROSH HASHANA

Rosh Hashana, the beginning of the Jewish year. This is the day G-d completed His creation by creating Adam and Eve, the first humans. On the very first day of his creation, Adam acknowledged G-d's Kingship over the entire universe. We, too, continue to do so every Rosh Hashana, as we reaffirm our commitment to following G-d's commandments. An important Rosh Hashana observance is the sounding of the Shofar (the ram's horn).

YOM KIPPUR

Yom Kippur, the Day of Atonement, is the holiest day in the Jewish calendar. On this day G-d promises to forgive all our sins, as long as we regret our past and resolve to do better in the future.

During this day, we refrain from work as we do on Shabbat. In addition, we refrain from any food or drink, washing, anointing ourselves with oils or lotions, marital relations, and the wearing of leather shoes.

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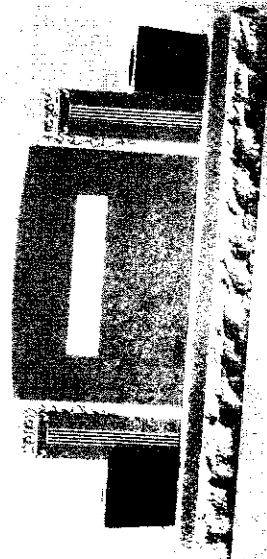
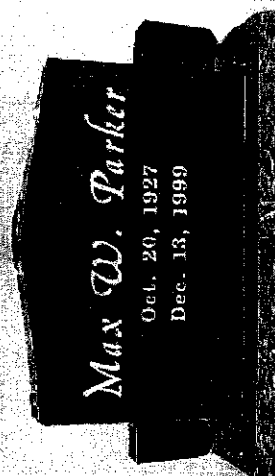
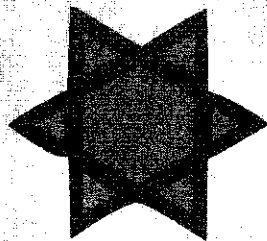
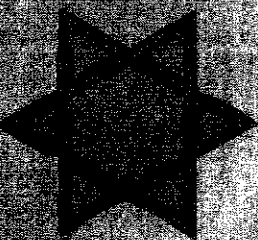
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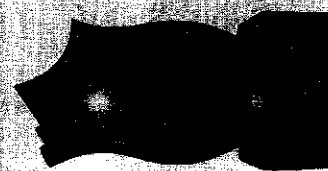
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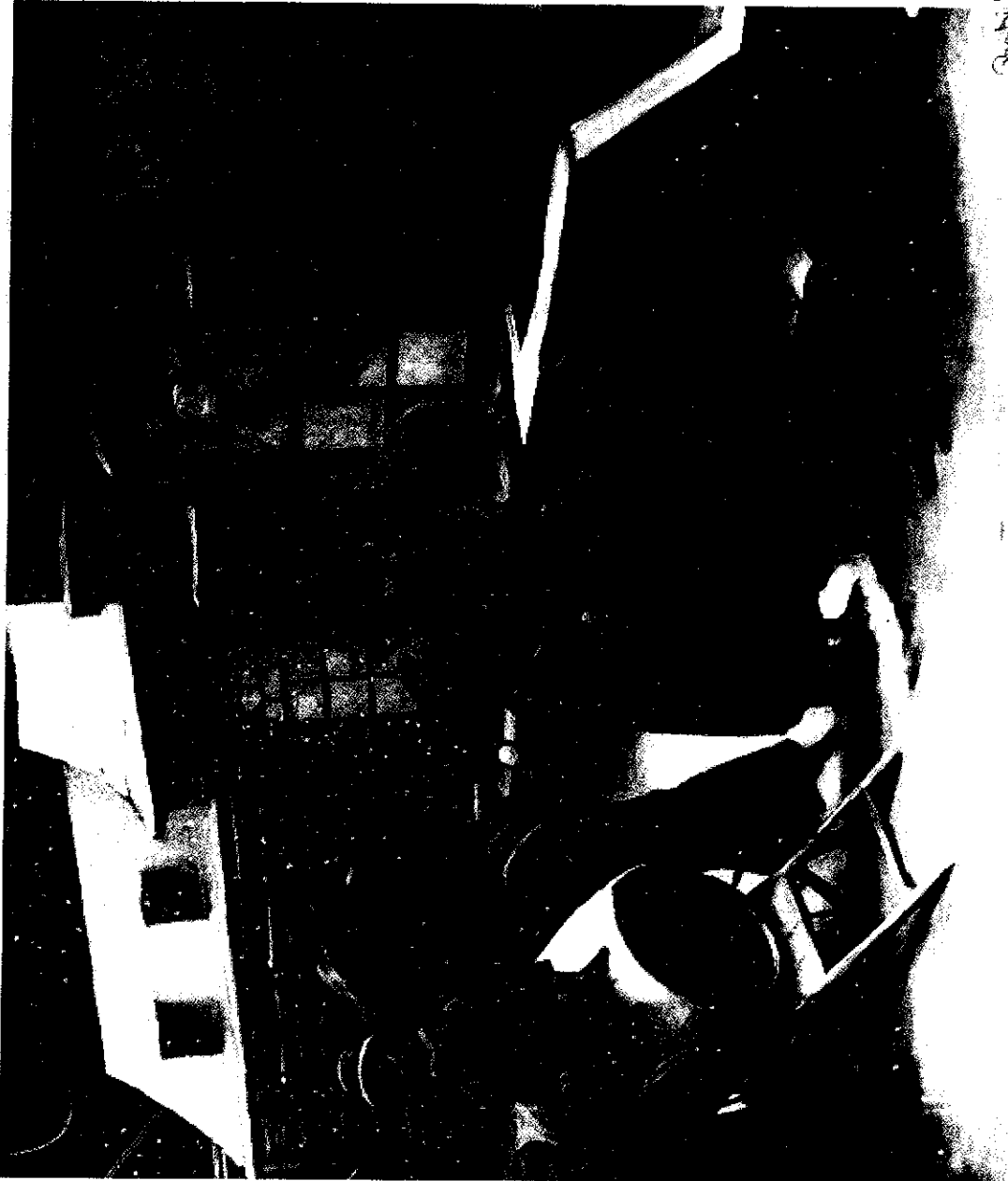
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"Praise G-d, sun and moon; praise Him, all the shining stars ... for He commanded and they were created" (Psalms 148.3, 5) - Blessing the New Moon

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THE MITZVAH OF TEFILLIN

Tefillin, or phylacteries, are donned every weekday by Jewish men and boys over the age of 13. The Torah describes *Tefillin* as a sign and a public statement of Jewish involvement. By donning *Tefillin* daily, an individual gives expression to his basic feeling of Jewish identity and its importance to him.

The *Tefillin* are placed on the arm facing the heart, and on the head. This signifies the binding of one's emotional and intellectual powers to the service of G-d. The straps, stretching from the arm to the hand and from the head to the legs, signify the transmission of intellectual and emotional energy to the hands and feet, symbolizing deed and action.

SHABBAT AND FESTIVAL CANDLES

Light is a subject which has stirred the imagination of poets, scientists and psychologists. Because its nature is so different from other material entities, it is frequently used to describe spiritual insight. Shabbat is a day of light; a day with a different pattern and value orientation. The lighting of the Shabbat Candles ushers in and inspires this state of awareness.

The responsibility for lighting the candles and inducing this change of perspective is the woman's. Young girls from the age of three are also encouraged to light their own candle, both as a means of involvement and as a part of their education.

RESPECT FOR PARENTS - A RELIGIOUS PRINCIPLE

The fact that "to honor" and "to revere" parents are Mitzvot of the Torah, impresses upon these precepts a stamp of absoluteness which makes of them independent principles. It no longer matters whether particular society may have a different standard of ethics and code of morality. This is the effect of the Torah's laws - to enliven the seemingly ordinary behaviors of society with a G-dly spirit.

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NOVEMBER 2007

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>4</p> <p>בג חשוון Cheshvan 23</p> <p>TIMES SHOWN ARE FOR NEW YORK AND NEW JERSEY</p>	<p>5</p> <p>בד חשוון Cheshvan 24</p> <p>DO YOU NEED SOMEONE TO SAY KADDISH? OBSERVE YAHRTZEITS? CONTACT F.R.E.E. AT 718-467-0860 OR VISIT US AT www.kaddishservices.com</p>	<p>6</p> <p>כה חשוון Cheshvan 25</p> <p>DO A MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE. 718-467-0860</p>	<p>7</p> <p>כז חשוון Cheshvan 26</p> <p>DONATE YOUR CAR, TRUCK OR RV TO FRIENDS OF REFUGEES OF EASTERN EUROPE AND RECEIVE A FULL TAX BREAK FROM UNCLE SAM! CALL TO ARRANGE A FREE PICK UP 718-467-0860</p>	<p>8</p> <p>כח חשוון Cheshvan 27</p> <p>DAYLIGHT SAVING TIME</p>	<p>9</p> <p>כט חשוון Cheshvan 28</p> <p>Light candles at 5:34</p>	<p>10</p> <p>א חשוון Cheshvan 29</p> <p>Shabbat ends at 6:00</p>
<p>11</p> <p>ב חשוון Cheshvan 30</p> <p>EASTERN STANDARD TIME</p>	<p>12</p> <p>ג חשוון Cheshvan 31</p>	<p>13</p> <p>ד חשוון Cheshvan 1</p> <p>Election Day</p>	<p>14</p> <p>ה חשוון Cheshvan 2</p>	<p>15</p> <p>ו חשוון Cheshvan 3</p>	<p>16</p> <p>ז חשוון Cheshvan 4</p> <p>Light candles at 4:26</p>	<p>17</p> <p>ח חשוון Cheshvan 5</p> <p>Shabbat ends at 5:20</p>
<p>18</p> <p>ט חשוון Cheshvan 6</p> <p>Rosh Chodesh Kislev Veterans Day</p>	<p>19</p> <p>י חשוון Cheshvan 7</p>	<p>20</p> <p>יא חשוון Cheshvan 8</p>	<p>21</p> <p>יב חשוון Cheshvan 9</p>	<p>22</p> <p>יג חשוון Cheshvan 10</p>	<p>23</p> <p>יד חשוון Cheshvan 11</p> <p>Light candles at 4:20</p>	<p>24</p> <p>טו חשוון Cheshvan 12</p> <p>Shabbat ends at 5:00</p>
<p>25</p> <p>טז חשוון Cheshvan 13</p>	<p>26</p> <p>יז חשוון Cheshvan 14</p>	<p>27</p> <p>יח חשוון Cheshvan 15</p>	<p>28</p> <p>יט חשוון Cheshvan 16</p>	<p>29</p> <p>כ חשוון Cheshvan 17</p> <p>Thanksgiving Day</p>	<p>30</p> <p>כא חשוון Cheshvan 18</p> <p>Light candles at 4:15</p>	<p>1</p> <p>ב חשוון Cheshvan 19</p> <p>Shabbat ends at 5:00</p>
<p>2</p> <p>ג חשוון Cheshvan 20</p>	<p>3</p> <p>ד חשוון Cheshvan 21</p>	<p>4</p> <p>ה חשוון Cheshvan 22</p>	<p>5</p> <p>ו חשוון Cheshvan 23</p>	<p>6</p> <p>ז חשוון Cheshvan 24</p>	<p>7</p> <p>ח חשוון Cheshvan 25</p> <p>Light candles at 4:12</p>	<p>8</p> <p>ט חשוון Cheshvan 26</p> <p>Shabbat ends at 5:14</p>

CELEBRATING CHANUKAH

The kindling of the Menorah is the focal point of the Chanukah holiday. The Menorah symbolizes religious freedom and the strength of the Jewish spirit. The Menorah is kindled on each of the eight nights of Chanukah, this year beginning Tuesday, December 4.

Many have the custom to place the Menorah in a doorway opposite the *Mezuza* so that the two Mitzvot of *Mezuza* and Chanukah surround the person. Others place it on a window sill facing a public thoroughfare.

The Chanukah lights are kindled in the evening preceding each of the eight days of Chanukah. The custom of many communities is to light the Menorah at sunset. However, due to Shabbat observance light it before the Shabbat candles on Friday and after the Havdalah ceremony on Shabbat.

Although an olive-oil Menorah is preferable, one may use any single-wick candle to perform this Mitzvah. Prepare the Menorah, with the appropriate number of candles, so that the candles will stay lit for a half-hour after sunset.

Recite the blessings and then light the candle beginning from the left. When finished, place the Shamash at its designated place on the Menorah. Both men and women are obligated to light the Chanukah Menorah, or to participate in the Menorah lighting by the head of the household. Children should be encouraged to light their own Menorahs.

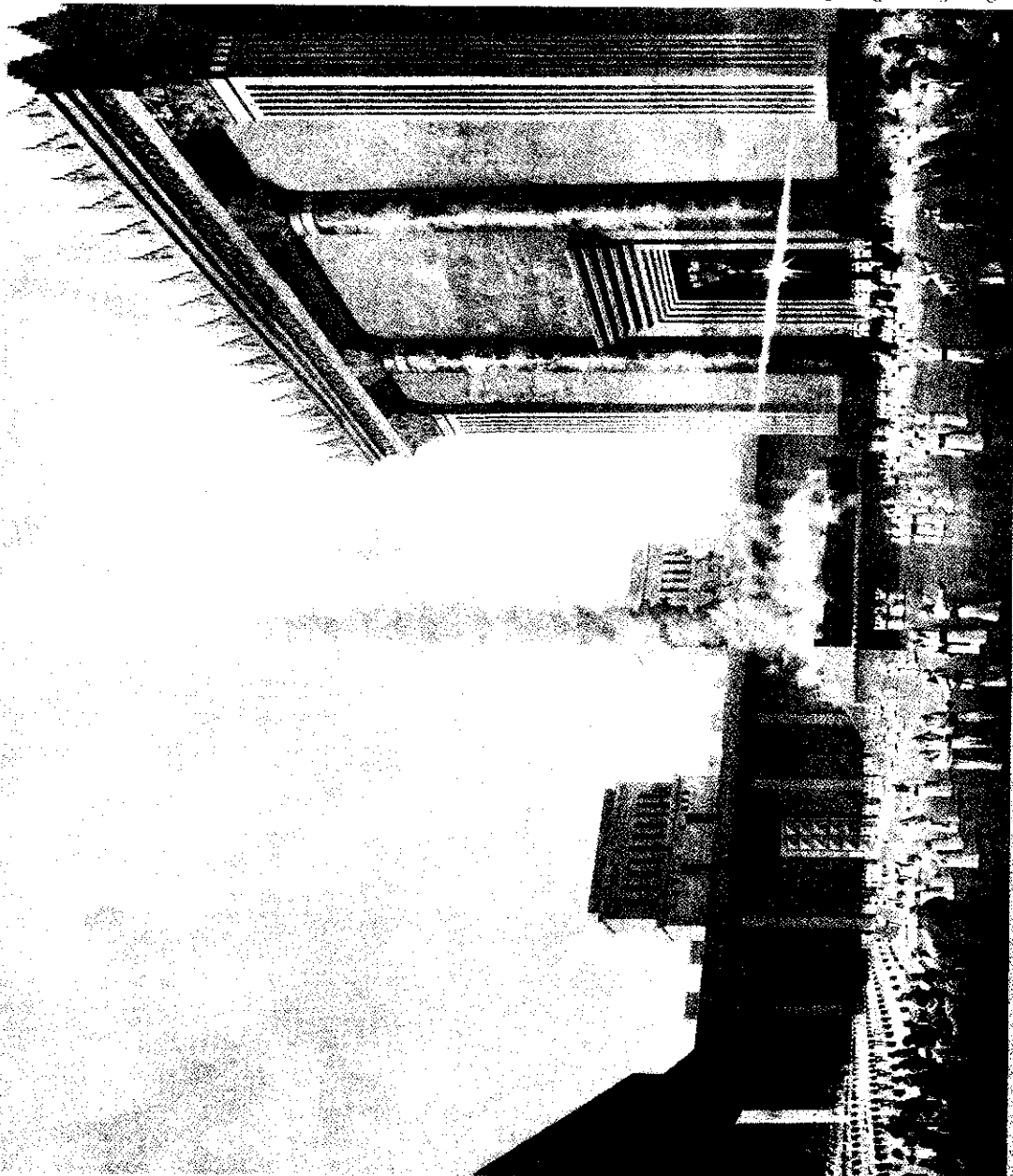
THE TENTH OF TEVET

Observed as a fast day, marking the date on which Jerusalem put under siege by the Babylonian king Nebuchadnezzar, resulting in the destruction of the First Temple (422 BCE). A fast day is called a "day favorable to G-d", a time of universal introspection when we take the opportunity to better ourselves in our relationship with G-d.

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"Then Your children entered the shrine of Your House, cleansed Your Temple... and kindled lights in Your holy courtyards." (Al Hanisim Prayer)

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"And she called his name Moses, for she said: I have drawn him out of the water" (Exodus 2:11)

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TU B'SHEVAT

Tu B'Shevat, the 15th of Shevat on the Jewish calendar (this year, Tuesday, January 22, 2008), is the day that marks the beginning of the "New Year for Trees." This is the season in which the earliest-blooming trees in the Land of Israel emerge from their winter sleep and begin a new fruit-bearing cycle.

Tu B'Shevat is considered a day of judgment for the trees.

To commemorate this special day, Jews throughout the world eat foods that are distinctive to and characteristic of the Holy Land, particularly from the "Seven Kinds" that are singled out by the Torah: wheat, barley, grapes, figs, pomegranates, olives and dates. It is also customary to eat a fruit not yet eaten this season, to pronounce blessing "Shehecheyanu."

On this day we remember that "Man is a tree of the field" (Deuteronomy 20:19) and reflect on the lessons we can derive from our botanical analogues.

THE UPCOMING REDEMPTION

The belief in the upcoming redemption is one of the foundations of our faith. It has been promised to us by almost every one of our prophets, beginning with Moses. The great Jewish philosopher and codifier, Maimonides, included it in his famous Thirteen Principles of the Jewish Faith. Throughout the ages, even during the most trying times, our ancestors have always prayed for and looked forward to the Messianic Era, ushered in by Moshiach, our redeemer.

Many prominent Rabbis proclaimed this generation to be the one which will usher in the redemption.

We can prepare for this special time by studying the relevant sections in the Torah and its commentaries, and by increasing in acts of goodness and kindness. This will not only help us prepare for the redemption – this will also hasten its arrival.

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DECEMBER 2007

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>1772 1772 Kislev 21</p> <p>2177 VAYELEV</p> <p>Times shown are Eastern Standard Time for New York and New Jersey</p>	<p>Do you need someone to say KADDISH? OBSERVE YAHRTZEITS? CONTACT FR.E.E. AT 718-467-0860 OR VISIT US AT www.kaddishservices.com</p>	<p>Do a MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE. 718-467-0860</p>	<p>DONATE YOUR CAR, TRUCK OR RV TO FRIENDS OF REFUGEES OF EASTERN EUROPE AND RECEIVE A FULL TAX BREAK FROM UNCLE SAM! CALL TO ARRANGE A FREE PICK UP 718-467-0860</p>	<p>EVERY JEWISH HOME SHOULD HAVE A PUSHKA CALL TO RECEIVE YOUR OWN 718-467-0860</p>		<p>Shabbat ends at 5:14</p> <p>Shabbat ends at 5:14</p>
<p>2 כ"ב כסלו Kislev 22</p>	<p>3 כ"א כסלו Kislev 23</p>	<p>4 כ"א כסלו Kislev 24</p>	<p>5 כ"ב כסלו Kislev 25</p>	<p>6 כ"ב כסלו Kislev 26</p>	<p>7 כ"ב כסלו Kislev 27</p>	<p>8 כ"ב כסלו Kislev 28</p>
<p>9 כ"ג כסלו Kislev 29</p>	<p>10 א טבת Tevet 1</p>	<p>11 ב טבת Tevet 2</p>	<p>12 ג טבת Tevet 3</p>	<p>13 ד טבת Tevet 4</p>	<p>14 ה טבת Tevet 5</p>	<p>15 ו טבת Tevet 6</p>
<p>New moon: 6:38pm 3/18</p>	<p>ר"ח חשוון Rosh Chodesh Tevet</p>					
<p>16 ז טבת Tevet 7</p>	<p>17 ח טבת Tevet 8</p>	<p>18 ט טבת Tevet 9</p>	<p>19 י טבת Tevet 10</p>	<p>20 יא טבת Tevet 11</p>	<p>21 יב טבת Tevet 12</p>	<p>22 יג טבת Tevet 13</p>
<p>23 יד טבת Tevet 14</p>	<p>24 טו טבת Tevet 15</p>	<p>25 טז טבת Tevet 16</p>	<p>26 יז טבת Tevet 17</p>	<p>27 יח טבת Tevet 18</p>	<p>28 יט טבת Tevet 19</p>	<p>29 כ טבת Tevet 20</p>
<p>30 כ"א טבת Tevet 21</p>	<p>31 כ"ב טבת Tevet 22</p>					



"When Adar enters, we increase in joy" (Ta'anit 29a) - "Blessed are You ... who created joy and gladness, groom and bride" (Wedding Blessings)

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THE MITZVAH OF TZEDAKAH

Our sages distinguish between two types of Mitzvot: a) the Mitzvot that are part of the service and worship of G-d, thus related to the man-G-d relationship; and b) the Mitzvot affecting our fellow-humans, those related to human relationships and concourse.

Tzedakah literally means justice but is commonly translated as charity. However, in truth Tzedakah is not mere "charity", implying an undeserved gift to the recipient, but it is the proper use for wealth, the original intention destined for it from above.

G-d could have distributed wealth evenly throughout all creation. However, He desired that we be a partner with Him perfecting His world. Thus, in truth, our material wealth is entrusted us by G-d for the purpose of using it in accordance with His will. We can now appreciate why Tzedakah means, not charity, but justice -- for in giving Tzedakah to the needy, we are giving them what is rightfully theirs.

Maimonides writes in his "Laws of Charity" that there are eight degrees or levels of charity, each one greater than the previous one:

The eighth level is when one gives Tzedakah grudgingly. The seventh level is when one gives less than he should, but does so cheerfully. The sixth level is when one gives directly to the poor upon being asked. The fifth level is when one gives directly to the poor without being asked. The fourth level is when the giving is indirect -- the recipient knows who the giver is, but the giver does not know the recipient. The third level is when the giver knows the identity of the recipient, but the recipient does not know the identity of the giver. The second highest level is when both the giver and receiver are unaware of each other. The highest form of Tzedakah is to help sustain a person before he becomes impoverished by offering a gift in a dignified manner, by extending an interest-free loan, or by helping him find employment.

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JANUARY 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>TIMES SHOWN ARE EASTERN STANDARD TIME FOR NEW YORK AND NEW JERSEY</p> <p>6 כה טבת Tevet 28</p>	<p>1 Do a MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE. 718-467-0860</p> <p>7 כט טבת Tevet 29</p>	<p>New Year's Day</p> <p>8 כס טבת Tevet 29</p>	<p>New moon: 7:22am 4/18 ראש חודש שבט Rosh Chodesh Shevat</p> <p>9 א טבת Shevat 1</p>	<p>10 ב טבת Shevat 2</p>	<p>11 ג טבת Shevat 3</p>	<p>12 ד טבת Shevat 4</p>
<p>13 ה טבת Shevat 6</p>	<p>14 ו טבת Shevat 7</p>	<p>15 ז טבת Shevat 8</p>	<p>16 ח טבת Shevat 9</p>	<p>17 ט טבת Shevat 10</p>	<p>18 י טבת Shevat 11</p>	<p>19 יא טבת Shevat 12</p>
<p>20 יב טבת Shevat 13</p>	<p>21 יג טבת Shevat 14</p>	<p>22 יד טבת Shevat 15</p>	<p>23 טו טבת Shevat 16</p>	<p>24 טז טבת Shevat 17</p>	<p>25 יז טבת Shevat 18</p>	<p>26 יח טבת Shevat 19</p>
<p>27 יט טבת Shevat 20</p>	<p>28 כ טבת Shevat 21</p>	<p>29 כא טבת Shevat 22</p>	<p>30 כב טבת Shevat 23</p>	<p>31 כג טבת Shevat 24</p>	<p>כד טבת Tevet 25</p>	<p>5 כה טבת Tevet 26</p>
	<p>28 Martin Luther King, Jr. Day</p>	<p>New Year for Trees</p>				<p>6 כז טבת Tevet 27</p>



"The Jews had light, joy, gladness and honor - so may it be for us" (Megillat Esther 8:16, Havdalah Prayer) - Purim Celebration in the Shiret

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PURIM

The actual story of Purim, as told in the Scroll of Esther, is as fascinating and spell-binding as any best-seller. Yet, though it is sacred scripture, we do not find the name of G-d mentioned even once! But within the intricate details of the *Megillah*, we can detect the unmistakable hand of Divine Providence. The closer we look into the events, the more we discover that every seemingly insignificant event is precisely arranged by the hand of the Al-mighty.

Purim thus teaches us to take nothing for granted: even "natural" phenomena are in truth but another way of revealing G-d's providence. In fact, the more hidden the miracle, the higher its Divine source.

THE MITZVOT OF PURIM ARE:

- Refrain from food and drink on the Fast of Esther, held Thursday, March 20th, to commemorate the day of prayer and fasting which the Jews held before their victory.
- Give 3 half-dollar coins to charity on the Fast of Esther, to commemorate the half-shekel given by each Jew in the time of the Holy Temple. This Mitzvah is usually performed in the synagogues.
- Listen to the *Megillat Esther* (Scroll of Esther), recounting the story of Purim, both on Purim evening and during Purim day.
- Send gifts containing at least two kinds of ready-to-eat food to one or more friends on the day of Purim. These gifts, known as *Mishloach Manot* (lit. sending gifts), should preferably be sent via a third party.
- Give charity to at least two, but preferably more, needy individuals on Purim. While charity is a year-round responsibility particularly a special Mitzvah on Purim.
- Celebrate with a special festive and joyous meal.

HAPPY PURIM!

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FEBRUARY 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>3</p> <p>כז שבט Shevat 27</p> <p>TIMES SHOWN ARE EASTERN STANDARD TIME FOR NEW YORK AND NEW JERSEY</p>	<p>4</p> <p>ח שבט Shevat 28</p> <p>DO YOU NEED SOMEONE TO SAY KADDISH? OBSERVE YAHRTZEITS? CONTACT F.R.E.E. AT 718-467-0860 OR VISIT US AT www.kaddishservices.com</p>	<p>5</p> <p>ט שבט Shevat 29</p> <p>DO A MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE. 718-467-0860</p>	<p>6</p> <p>י שבט Shevat 30</p> <p>EVERY JEWISH HOME SHOULD HAVE A PUSHKA CALL TO RECEIVE YOUR OWN 718-467-0860</p>	<p>7</p> <p>יא אדר א' Adar I 1</p> <p>DONATE YOUR CAR, TRUCK OR RV TO FRIENDS OF REFUGEES OF EASTERN EUROPE AND RECEIVE A FULL TAX BREAK FROM UNCLE SAM! CALL TO ARRANGE A FREE PICK UP 718-467-0860</p>	<p>8</p> <p>יב אדר א' Adar I 2</p> <p>Light candles at 4:55</p>	<p>9</p> <p>יג אדר א' Adar I 3</p> <p>Blessing of New Month Shabbat ends at 5:57</p>
<p>10</p> <p>יד אדר א' Adar I 4</p>	<p>11</p> <p>טו אדר א' Adar I 5</p>	<p>12</p> <p>טז אדר א' Adar I 6</p>	<p>13</p> <p>יז אדר א' Adar I 7</p> <p>New moon: 8:06pm 5/18 רחש חודש אדר א' Rosh Chodesh Adar I</p>	<p>14</p> <p>יח אדר א' Adar I 8</p> <p>רחש חודש אדר א' Rosh Chodesh Adar I</p>	<p>15</p> <p>יט אדר א' Adar I 9</p> <p>Light candles at 5:03</p>	<p>16</p> <p>כ אדר א' Adar I 10</p> <p>Shabbat ends at 6:05</p>
<p>17</p> <p>כא אדר א' Adar I 11</p>	<p>18</p> <p>כב אדר א' Adar I 12</p>	<p>19</p> <p>כג אדר א' Adar I 13</p>	<p>20</p> <p>כד אדר א' Adar I 14</p>	<p>21</p> <p>כה אדר א' Adar I 15</p>	<p>22</p> <p>כו אדר א' Adar I 16</p> <p>Light candles at 5:12</p>	<p>23</p> <p>כז אדר א' Adar I 17</p> <p>Shabbat ends at 6:13</p>
<p>24</p> <p>כח אדר א' Adar I 18</p>	<p>25</p> <p>כט אדר א' Adar I 19</p> <p>Presidents Day</p>	<p>26</p> <p>ל אדר א' Adar I 20</p>	<p>27</p> <p>י אדר ב' Adar I 21</p> <p>פורים קטן Purim Katan</p>	<p>28</p> <p>יא אדר ב' Adar I 22</p> <p>שושן פורים קטן Shushan Purim Katan</p>	<p>29</p> <p>יב אדר ב' Adar I 23</p> <p>Light candles at 5:20</p>	<p>30</p> <p>יג אדר ב' Adar I 24</p> <p>Shabbat ends at 6:20</p>

CELEBRATING PESACH

Pesach is celebrated by refraining from eating, owning or even deriving any benefit from any *Chometz* foods for the duration of the holiday, and by participating in a Seder dinner on the first two nights of the holiday. *Chometz* is defined as any product comprising water mixed with wheat, barley, oats, rye or spelt which have had time to rise. Spiritually, *Chometz* represents inflated egotism and arrogance. Accordingly, on Passover, we also emphasize the removal of the 'Chometz' within.

We prepare for Pesach by thoroughly cleaning our home and office, removing any amount of *Chometz* we may find. If we don't have special dishes designated for Pesach use, our regular dishes and kitchen ne be koshered to make them suitable for Pesach. All food products used on Pesach need to be certified Kosher for Passover.

On Thursday evening, we make a formal search of the entire home for any remaining *Chometz*. Any *Chometz* we don't wish to discard may be placed in a special room or closet and sold to a non-Jew (this should be done through a Rabbi). Whatever is not being sold is burned early the next morning. We leave only just enough for the Friday evening and Shabbat morning meals. On Shabbat morning any leftover *Chometz* must be disposed of. See below for the exact time by which this needs to be done.

THE SEDER

The Seder is conducted during the first two nights of Pesach. During the Seder, we drink four cups of wine (or grape juice), which remind us of the four components of redemption; Ask the Four Questions and recite the *Haggadah*, which describes the miracles of redemption; Eat Matzah, which symbolizes both the simple bread of slaves and the swiftness of the redemption, which did not give the Jews time to let their bread rise; Eat *Maror* (bitter herbs), which remind us of the bitterness of the exile.

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"At Your breath, the waters piled up, the flowing streams stood erect like a wall; the deep waters congealed in the heart of the sea" (Exodus 15:8)

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MARCH 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>1</p> <p>תשס"ח Adar I 24</p> <p>PARSHAT VAYIGDEL</p> <p>EASTERN STANDARD TIME</p> <p>Blessing of New Moon</p> <p>Shabbat ends at 6:28</p>	<p>2</p> <p>ב' אדר ב' Adar I 25</p> <p>Do you need someone to say KADDISH?</p> <p>OBSERVE YAHRTZEITS?</p> <p>CONTACT F.R.E.E. AT 718-467-0860</p> <p>Or visit us at www.kaddishservices.com</p>	<p>3</p> <p>ג' אדר ב' Adar I 26</p> <p>Do a MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE.</p> <p>718-467-0860</p>	<p>4</p> <p>ד' אדר א' Adar I 27</p> <p>DONATE YOUR CAR, TRUCK OR RV TO FRIENDS OF REFUGEES OF EASTERN EUROPE AND RECEIVE A FULL TAX BREAK FROM UNCLE SAM!</p> <p>CALL TO ARRANGE A FREE PICK UP 718-467-0860</p>	<p>5</p> <p>ה' אדר א' Adar I 28</p> <p>EVERY JEWISH HOME SHOULD HAVE A PUSHKA CALL TO RECEIVE YOUR OWN 718-467-0860</p>	<p>6</p> <p>ו' אדר א' Adar I 29</p> <p>Light candles at 5:28</p>	<p>7</p> <p>ז' אדר א' Adar I 30</p> <p>Light candles at 5:28</p>
<p>8</p> <p>ח' אדר א' Adar I 31</p> <p>PARSHAT VAYIGDEL</p>	<p>9</p> <p>ט' אדר ב' Adar II 2</p>	<p>10</p> <p>י' אדר ב' Adar II 3</p>	<p>11</p> <p>יא' אדר ב' Adar II 4</p>	<p>12</p> <p>יב' אדר ב' Adar II 5</p>	<p>13</p> <p>יג' אדר ב' Adar II 6</p>	<p>14</p> <p>יד' אדר ב' Adar II 7</p>
<p>15</p> <p>טו' אדר ב' Adar II 8</p> <p>PARSHAT ZACHOR</p>	<p>16</p> <p>טז' אדר ב' Adar II 9</p> <p>DAYLIGHT SAVING TIME</p>	<p>17</p> <p>יז' אדר ב' Adar II 10</p>	<p>18</p> <p>יח' אדר ב' Adar II 11</p>	<p>19</p> <p>יט' אדר ב' Adar II 12</p>	<p>20</p> <p>כ' אדר ב' Adar II 13</p>	<p>21</p> <p>כ"א אדר ב' Adar II 14</p>
<p>22</p> <p>כ"ב אדר ב' Adar II 15</p> <p>Shabbat ends at 6:43</p>	<p>23</p> <p>כ"ג אדר ב' Adar II 16</p>	<p>24</p> <p>כ"ד אדר ב' Adar II 17</p>	<p>25</p> <p>כ"ה אדר ב' Adar II 18</p>	<p>26</p> <p>כ"ו אדר ב' Adar II 19</p>	<p>27</p> <p>כ"ז אדר ב' Adar II 20</p>	<p>28</p> <p>כ"ח אדר ב' Adar II 21</p>
<p>29</p> <p>כ"ט אדר ב' Adar II 22</p> <p>Shabbat ends at 7:51</p>	<p>30</p> <p>ל' אדר ב' Adar II 23</p>	<p>31</p> <p>י' אדר א' Adar II 24</p>	<p>32</p> <p>י"א אדר א' Adar II 25</p>	<p>33</p> <p>י"ב אדר א' Adar II 26</p>	<p>34</p> <p>י"ג אדר א' Adar II 27</p>	<p>35</p> <p>י"ד אדר א' Adar II 28</p>



"Many are the thoughts in a man's heart, but it is G-d's plan that shall stand" (Proverbs 19:21) - Generation Chess

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PESACH SHENI

The fourteenth day of the month of Iyar is Pesach Sheni, the "Second Passover." When the Holy Temple stood in Jerusalem, this day served as a "second chance" for those who were unable to bring the Passover offering on the eve of the "first" Passover one month earlier, the 14th of Nissan. We learn from this day that it is never too late, even if one has missed out on important opportunities, the door is always open to start afresh.

LAG B'OMER

On this date, in the early second century, the students of Rabbi Akiva ceased to die from an epidemic. Years later, on this date, Rabbi Shimon Bar Yochai, Mishnaic Sage and author of the Zohar passed away. Having fulfilled his mission in this world he asked that the anniversary of his death be celebrated as a happy day.

MEZUZAH

The *Mezuzah* is a small piece of parchment, containing two paragraphs of the Torah, which is affixed to the doorposts of Jewish homes and businesses. The *Mezuzah* reminds us of G-d's constant presence even within our dwellings and that we must fill our homes with good deeds and holiness.

A kosher *Mezuzah* provides protection for our homes, too. On the back of the *Mezuzah* are inscribed three Hebrew letters, which form the acronym of the sentence "keeper of the doors of Israel". The Talmud teaches that while it is customary for servants to be guarding the king's palace, G-d himself, in His great love for the Jewish people, guards the doors of our homes.

The writing of a *Mezuzah* is done by hand, on parchment, by a skilled scribe. It is important to purchase *Mezuzot* from a reliable source, and, once purchased, to have a professional scribe check them every several years.

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APRIL 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>6</p> <p>א ניסן Nissan 1</p> <p>ראש חודש ניסן Rosh Chodesh Nissan</p> <p>Times shown are Daylight Saving Time for New York and New Jersey</p>	<p>1</p> <p>ב ניסן Nissan 2</p> <p>EVERY JEWISH HOME SHOULD HAVE A PUSHKA CALL TO RECEIVE YOUR OWN 718-467-0860</p>	<p>2</p> <p>ג ניסן Nissan 3</p>	<p>3</p> <p>ד ניסן Nissan 4</p>	<p>4</p> <p>ה ניסן Nissan 5</p>	<p>5</p> <p>ו ניסן Nissan 6</p> <p>Light candles at 7:06</p>	<p>5</p> <p>ז ניסן Nissan 7</p> <p>Parshat HaChodesh TAZRIA</p> <p>New moon: 9:34pm 7/8 Blessing of New Month Shabbat ends at 8:06</p>
<p>13</p> <p>ח ניסן Nissan 8</p>	<p>14</p> <p>ט ניסן Nissan 9</p>	<p>15</p> <p>י ניסן Nissan 10</p>	<p>16</p> <p>יא ניסן Nissan 11</p>	<p>17</p> <p>יב ניסן Nissan 12</p>	<p>18</p> <p>יג ניסן Nissan 13</p> <p>Light candles at 7:13</p>	<p>19</p> <p>יד ניסן Nissan 14</p> <p>Shabbat ends at 8:14</p>
<p>20</p> <p>טו ניסן Nissan 15</p>	<p>21</p> <p>טז ניסן Nissan 16</p>	<p>22</p> <p>יז ניסן Nissan 17</p>	<p>23</p> <p>יח ניסן Nissan 18</p>	<p>24</p> <p>יט ניסן Nissan 19</p>	<p>25</p> <p>כ ניסן Nissan 20</p>	<p>26</p> <p>כא ניסן Nissan 21</p> <p>Sc</p>
<p>27</p> <p>כב ניסן Nissan 22</p> <p>Second Seder</p>	<p>28</p> <p>כג ניסן Nissan 23</p> <p>Sefirah 8</p>	<p>29</p> <p>כד ניסן Nissan 24</p> <p>Sefirah 9</p>	<p>30</p> <p>כה ניסן Nissan 25</p> <p>Sefirah 10</p>	<p>31</p> <p>כו ניסן Nissan 26</p> <p>Sefirah 11</p>	<p>1</p> <p>כז ניסן Nissan 27</p>	<p>2</p> <p>כח ניסן Nissan 28</p>
<p>3</p> <p>כט ניסן Nissan 29</p>	<p>4</p> <p>ל ניסן Nissan 30</p>	<p>5</p> <p>א ניסן Nissan 31</p>	<p>6</p> <p>ב ניסן Nissan 1</p>	<p>7</p> <p>ג ניסן Nissan 2</p>	<p>8</p> <p>ד ניסן Nissan 3</p>	<p>9</p> <p>ה ניסן Nissan 4</p>
<p>10</p> <p>ו ניסן Nissan 5</p>	<p>11</p> <p>ז ניסן Nissan 6</p>	<p>12</p> <p>ח ניסן Nissan 7</p>	<p>13</p> <p>ט ניסן Nissan 8</p>	<p>14</p> <p>י ניסן Nissan 9</p>	<p>15</p> <p>יא ניסן Nissan 10</p>	<p>16</p> <p>יב ניסן Nissan 11</p>
<p>17</p> <p>יג ניסן Nissan 12</p>	<p>18</p> <p>יד ניסן Nissan 13</p>	<p>19</p> <p>טו ניסן Nissan 14</p>	<p>20</p> <p>טז ניסן Nissan 15</p>	<p>21</p> <p>יז ניסן Nissan 16</p>	<p>22</p> <p>יח ניסן Nissan 17</p>	<p>23</p> <p>יט ניסן Nissan 18</p>
<p>24</p> <p>כ ניסן Nissan 19</p>	<p>25</p> <p>כא ניסן Nissan 20</p>	<p>26</p> <p>כב ניסן Nissan 21</p>	<p>27</p> <p>כג ניסן Nissan 22</p>	<p>28</p> <p>כד ניסן Nissan 23</p>	<p>29</p> <p>כה ניסן Nissan 24</p>	<p>30</p> <p>כו ניסן Nissan 25</p>
<p>1</p> <p>כז ניסן Nissan 26</p>	<p>2</p> <p>כח ניסן Nissan 27</p>	<p>3</p> <p>כט ניסן Nissan 28</p>	<p>4</p> <p>ל ניסן Nissan 29</p>	<p>5</p> <p>א ניסן Nissan 30</p>	<p>6</p> <p>ב ניסן Nissan 31</p>	<p>7</p> <p>ג ניסן Nissan 1</p>



"Sound the shofar ... on the designated time of our holy day, for it is a decree for Israel, a time of judgment for the G-d of Jacob" (Psalms 81:4-5)

THE MONTH OF ELUL

As the last month of the Jewish year, Elul is traditionally a time of introspection and stocktaking – a time to review one's deeds and spiritual progress over the past year and prepare for the upcoming "Days of Awe" of Rosh Hashana and Yom Kippur.

As the month of "Divine Mercy and Forgiveness," Elul is a most opportune time for Teshuvah ("return" to G-d), prayer, charity, and increased Ahavat Yisrael (love for a fellow Jew) in the quest for self-improvement and coming closer to G-d. Rabbi Schneur Zalman Liadi likens the month of Elul to a time when "the king is in the field" and, in contrast to when he is in the royal palace, "everyone who desires is permitted to meet him, and he receives them all with cheerful countenance and shows a smiling face to them all."

Each day of the month of Elul (except for Shabbat and the last day of Elul), we sound the Shofar (ram's horn) as a call to repentance.

Elul is a good time to have one's Tefillin and Mezuzot checked by an accredited scribe to ensure that they are in good condition and fit for use.

During the last week of Elul, in the days leading up to Rosh Hashana, the Slichot prayers are recited, the first night at midnight, the following days in the early morning.

ROSH HASHANA

Rosh Hashana, the beginning of the Jewish year, is also considered the world's birthday. This is the day G-d completed His creation by creating Adam and Eve, the first humans. An important Rosh Hashana observance is the sounding of the Shofar (the ram's horn). The Shofar has many meanings. It symbolizes our coronation of G-d as King, reminds us to 'wake up' and return to G-d, and it foreshadows the coming of Moshiach, which will be heralded by the sounding of the Shofar.

A HAPPY, HEALTHY AND PROSPEROUS NEW YEAR!

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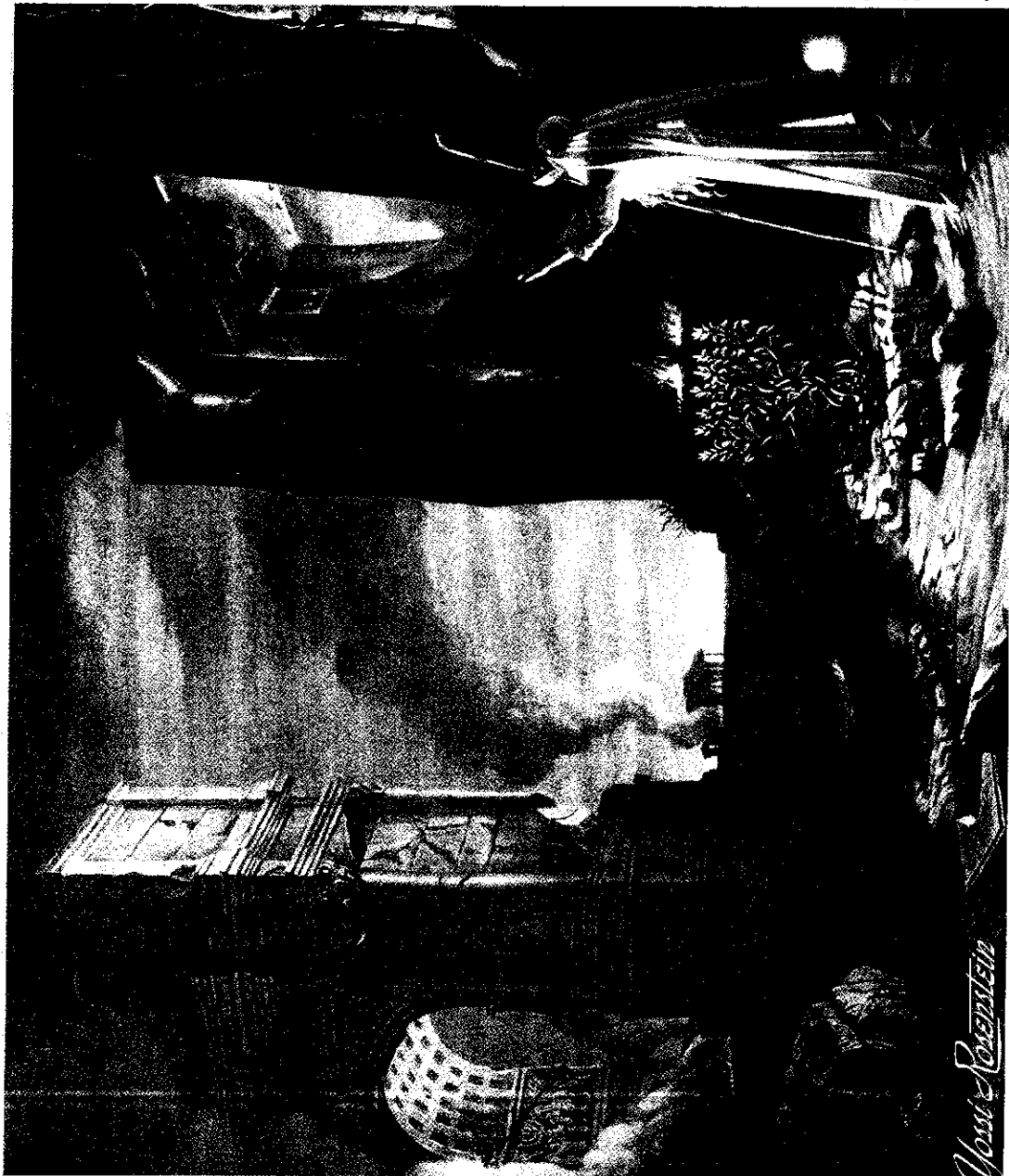
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AUGUST 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>3</p> <p>תשס"ח Av 2</p> <p>TIMES SHOWN ARE DANIEL SAVING TIME FOR NEW YORK AND NEW JERSEY</p>	<p>4</p> <p>אב Av 3</p> <p>DO YOU NEED SOMEONE TO SAY KADDISH? OBSERVE YAHRTZEIT? CONTACT E.R.E.E. AT 718-467-0860 OR VISIT US AT www.kaddishservices.com</p>	<p>5</p> <p>אב Av 4</p> <p>DO A MITZVAH! HONOR YOUR LOVED ONES WITH A MEMORIAL PLAQUE DISPLAYED IN A SYNAGOGUE AS AN EVER LASTING TRIBUTE. 718-467-0860</p>	<p>6</p> <p>אב Av 5</p> <p>DONATE YOUR CAR, TRUCK OR RV TO FRIENDS OF REFUGEES OF EASTERN EUROPE AND RECEIVE A FULL TAX BREAK FROM UNCLE SAM! CALL TO ARRANGE A FREE PICK UP 718-467-0860</p>	<p>7</p> <p>אב Av 6</p> <p>EVERY JEWISH HOME SHOULD HAVE A PUSHKA CALL TO RECEIVE YOUR OWN 718-467-0860</p>	<p>8</p> <p>אב Av 7</p> <p>Light candles at 7:53</p>	<p>9</p> <p>אב Av 8</p> <p>Shabbat ends at 8:11</p>
<p>10</p> <p>אב Av 9</p> <p>תענית ט' באב Fast of 9th of Av Fast ends at 8:29</p>	<p>11</p> <p>אב Av 10</p>	<p>12</p> <p>אב Av 11</p>	<p>13</p> <p>אב Av 12</p>	<p>14</p> <p>אב Av 13</p>	<p>15</p> <p>אב Av 14</p> <p>Light candles at 7:45</p>	<p>16</p> <p>אב Av 15</p> <p>Fast begins at 8:11 Shabbat ends at 8:25</p>
<p>17</p> <p>אב Av 16</p>	<p>18</p> <p>אב Av 17</p>	<p>19</p> <p>אב Av 18</p>	<p>20</p> <p>אב Av 19</p>	<p>21</p> <p>אב Av 20</p>	<p>22</p> <p>אב Av 21</p> <p>Light candles at 7:35</p>	<p>23</p> <p>אב Av 22</p> <p>Shabbat ends at 8:25</p>
<p>24</p> <p>אב Av 23</p>	<p>25</p> <p>אב Av 24</p>	<p>26</p> <p>אב Av 25</p>	<p>27</p> <p>אב Av 26</p>	<p>28</p> <p>אב Av 27</p>	<p>29</p> <p>אב Av 28</p> <p>Light candles at 7:25</p>	<p>30</p> <p>אב Av 29</p> <p>Shabbat ends at 8:14</p>
<p>31</p> <p>אב Av 30</p> <p>New moon: 1:14pm 12/18 ראש חודש אב Rosh Chodesh Elul</p>						<p>31</p> <p>אב Av 31</p> <p>Blessing of New Month Shabbat ends at 8:25</p>



"Just as Moshe saw a bush burning without being consumed, so the Jews would be exiled under four empires and survive" (Yalkut Shimoni)

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TISH'AH B'AV - THE NINTH OF AV

The Ninth of Av has been a sad day for Jews since early Jewish history. On this date, just one year after our forefathers left Egypt, God decreed that they would stay in the desert for forty years. Most recently, World War I began on Av 9. The focus of our mourning, however, is on the destruction, on this date, of both the first Temple (422 BCE) and the second Temple (68 CE).

The observances of the fast of Tish'ah B'Av are similar to those of Yom Kippur. It is a 25-hour fast, during which we refrain from wearing leather shoes, showering, and marital relations.

Additionally, on the eve of the fast, the scroll of F (Lamentations) is read in the synagogue. Until noon, we sit on low stools only, as a mourner does during Shiva. May we merit seeing the ultimate redemption by Moshiach, speedily in our days.

SHABBAT NACHAMU

The Shabbat following the Ninth of Av is the Shabbat of joy over our anticipated consolation. It is called Shabbat Nachamu, for the prophetic portion that is read is taken from Chapter 40 of Isaiah which begins with the words "Nachamu, nachamu ami" - "Console, console my people, says your G-d." The Haftarah of Shabbat Nachamu is the first of the "seven consolations" - the seven Haftarot which are read in the seven Sabbaths following the Ninth of Av.

THE FIFTEENTH OF AV

"There were no greater holidays to the Jewish people than that of the 15th of Av and of Yom Kippur" (Mishna). Celebrated for many reasons, first of which is the end of the 40-year decree cast upon Jewish people to wander in the desert. After having felt the severity of Divine punishment, the Jews once again rejoiced in the newlyfound favor G-d showed them, like a son reunited with his father after many bitter years of loneliness and tribulation.

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JULY 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<p>TIMES SHOWN ARE DAYLIGHT SAVING TIME FOR NEW YORK AND NEW JERSEY</p>	<p>1 Do YOU NEED SOMEONE TO SAY KADDISH? OBSERVE YAHRTZEITS? CONTACT F.R.E.E. AT 718-467-0860 OR VISIT US AT www.kaddishservices.com</p>	<p>2 כ"ח סיון Sivan 28</p>	<p>3 כ"ט סיון Sivan 29</p>	<p>4 ל' סיון Sivan 30</p>	<p>5 א' תמוז Tammuz 1</p>	<p>6 ב' תמוז Tammuz 2</p>
<p>7 ג' תמוז Tammuz 3</p>	<p>8 ד' תמוז Tammuz 4</p>	<p>9 ה' תמוז Tammuz 5</p>	<p>10 ו' תמוז Tammuz 6</p>	<p>11 ז' תמוז Tammuz 7</p>	<p>12 ח' תמוז Tammuz 8</p>	<p>13 ט' תמוז Tammuz 9</p>
<p>14 י' תמוז Tammuz 10</p>	<p>15 יא' תמוז Tammuz 11</p>	<p>16 יב' תמוז Tammuz 12</p>	<p>17 יג' תמוז Tammuz 13</p>	<p>18 יד' תמוז Tammuz 14</p>	<p>19 טו' תמוז Tammuz 15</p>	<p>20 טז' תמוז Tammuz 16</p>
<p>21 יז' תמוז Tammuz 17</p>	<p>22 יח' תמוז Tammuz 18</p>	<p>23 יט' תמוז Tammuz 19</p>	<p>24 כ' תמוז Tammuz 20</p>	<p>25 כ"א תמוז Tammuz 21</p>	<p>26 כ"ב תמוז Tammuz 22</p>	<p>27 כ"ג תמוז Tammuz 23</p>
<p>28 כ"ד תמוז Tammuz 24</p>	<p>29 כ"ה תמוז Tammuz 25</p>	<p>30 כ"ו תמוז Tammuz 26</p>	<p>31 כ"ז תמוז Tammuz 27</p>	<p>1 כ"ח תמוז Tammuz 28</p>	<p>2 כ"ט תמוז Tammuz 29</p>	<p>3 ל' תמוז Tammuz 30</p>
<p>27 כ"ז תמוז Tammuz 24</p>	<p>28 כ"ח תמוז Tammuz 25</p>	<p>29 כ"ט תמוז Tammuz 26</p>	<p>30 ל' תמוז Tammuz 27</p>	<p>1 א' תמוז Tammuz 28</p>	<p>2 ב' תמוז Tammuz 29</p>	<p>3 ג' תמוז Tammuz 30</p>

SHABBAT ends at 9:04

Light candles at 8:12
Rosh Chodesh Tammuz

New moon: 11:46am 10/18
Rosh Chodesh Tammuz

Light candles at 8:09

Shabbat ends at 9:06

Light candles at 8:05

Shabbat ends at 9:04

תענית י"ז תמוז
Fast of Tammuz 17
Fast ends at 8:53

Light candles at 8:00

Blessing of New Month
Shabbat ends at 9:04

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SHABBAT AND FESTIVAL CANDLES

THE SHABBAT CANDLES



A married woman customarily lights two candles and may add an additional one for each of her children. An unmarried girl should light one candle in deference to her mother.

As soon as a young girl can understand the idea of the Shabbat and can say the blessing (approximately 3 years old) her parents should provide her with a candlestick and teach her to kindle the Shabbat candles. The young girl should light before her mother in case she needs assistance from her.

It is customary to put a few coins into a Tzedakah Pushka (charity box) before lighting the candles. The correct time to light the Shabbat candles is 18 minutes before sunset every Friday. Young girls should light just prior to this time.

THE FESTIVAL CANDLES

Just as candles are lit in honor of the Shabbat so are they lit in honor of the festivals. Various blessings are recited on different festivals. See the chart Blessings for Festival Candle Lighting.

Procedure for Lighting the Shabbat Candles

The woman (or young girl) lights the candles, then spreads her hands out around the candles, drawing her hands inwards in a circular motion three times to indicate her acceptance of the sanctity of the Shabbat.

She then covers her eyes and says the blessing:

Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Shabbos Ko-desh.

**Translation: Blessed are You, L-rd, our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the holy Shabbat.*
She then uncovers her eyes to behold the Shabbat lights.

The time of lighting is considered especially propitious to pray to G-d for health and happiness. The prayer is readily accepted because it is said during the performance of this great mitzvah of lighting the Shabbat candles.

CAUTION: The candles must be lit before sunset. It is prohibited and is a desecration of the Shabbat to light the candles after sunset.

When lighting after the onset of a festival, a pre-existing flame must be used to light the candles since it is prohibited to create a new flame by striking a match or lighter, etc. However, it is permissible to use (or transfer fire from) a flame burning continuously since the onset of the festival, such as a pilot light, gas or candle flame.

HOLIDAY CALENDAR 2007 - 2008

Date	Day	Observance	Lighting
12 Sept.	First Eve of Rosh Hashana		1 & 6
13 Sept.	Second Eve of Rosh Hashana		1 & 6
21 Sept.	Eve of Yom Kippur & Shabbat		2 & 6
26 Sept.	First Eve of Sukkot		3 & 6
27 Sept.	Second Eve of Sukkot		3 & 6
28 Sept.	Intermediate Shabbat of Sukkot		5
3 Oct.	Eve of Shmini Atzeret		3 & 6
4 Oct.	Eve of Simchat Torah		3 & 6
19 April	First Seder Night		3 & 6
20 April	Second Seder Night		3 & 6
25 April	Seventh Eve of Pesach & Shabbat		3 & 6
26 April	Eighth Eve of Pesach		3 & 6
8 June	First Eve of Shavuot		3 & 6
9 June	Second Eve of Shavuot		3 & 6

NOTE:

* If lighting after sunset, light only from a pre-existing flame.

** Do not light before the time indicated. Light only from a pre-existing flame.

*** Do not light after sunset.

**** Do not light after sunset. Light only from a pre-existing flame.

A pre-existing flame is a flame burning continuously since the onset of a festival such as a pilot light, gas or candle flame.

BLESSINGS FOR FESTIVAL CANDLE LIGHTING

1	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom Ha-ai-ko-n.	
2	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Day of Remembrance.</i>	
3	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Shabbos V'shel Yom Ha-ai-ko-n.	
4	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	
5	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom.	
6	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	
7	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom.	
8	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	
9	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom.	
10	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	
11	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom.	
12	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	
13	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom.	
14	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	
15	Bo-ruch A-toh Ado-noi E-lo-hei-nu Me-lech Ho-olom A-sher Ki-de-sho-nu Be-mitz-vo-sov Vi-tzi-vo-nu Le-had-lik Ner Shel Yom.	
16	<i>Translation: Blessed are You, L-rd our G-d, King of the universe, who has sanctified us with His commandments, and has commanded us to kindle the light of the Sabbath and Yom Kippur.</i>	

SEPTEMBER 2008

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1 א' אלול Elul 1	2 ב' אלול Elul 2	3 ג' אלול Elul 3	4 ד' אלול Elul 4	5 ה' אלול Elul 5	6 ו' אלול Elul 6	
7 ז' אלול Elul 7	8 ח' אלול Elul 8	9 ט' אלול Elul 9	10 י' אלול Elul 10	11 יא' אלול Elul 11	12 יב' אלול Elul 12	13 יג' אלול Elul 13
14 יד' אלול Elul 14	15 טו' אלול Elul 15	16 טז' אלול Elul 16	17 יז' אלול Elul 17	18 יח' אלול Elul 18	19 יט' אלול Elul 19	20 כ' אלול Elul 20
21 כא' אלול Elul 21	22 כב' אלול Elul 22	23 כג' אלול Elul 23	24 כד' אלול Elul 24	25 כה' אלול Elul 25	26 כו' אלול Elul 26	27 כז' אלול Elul 27
28 כח' אלול Elul 28	29 כט' אלול Elul 29	30 ד' תשרי Tishrei 1	1 ה' תשרי Tishrei 2	2 ו' תשרי Tishrei 3	3 ז' תשרי Tishrei 4	4 ח' תשרי Tishrei 5

TIMES SHOWN ARE
DAYLIGHT SAVING TIME
FOR NEW YORK
AND NEW JERSEY

ראש חודש אלול
Rosh Chodesh Elul

Labor Day

Grandparents Day

Light candles at 7:03

Light candles at 6:51

Light candles at 6:40

Light candles at 6:28

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יום ב' דודא חסידה
Second day of
ROSH HASHANA
Yom Tov starts at 7:18

יום א' דודא חסידה
First day of
ROSH HASHANA
New moon: 1:58am 13/9/08

ערב ראש השנה
Eve of Rosh Hashana
Light candles at 6:23

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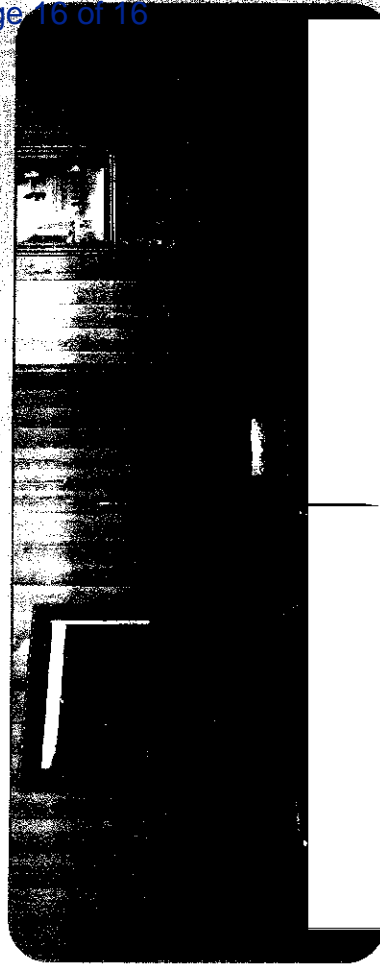
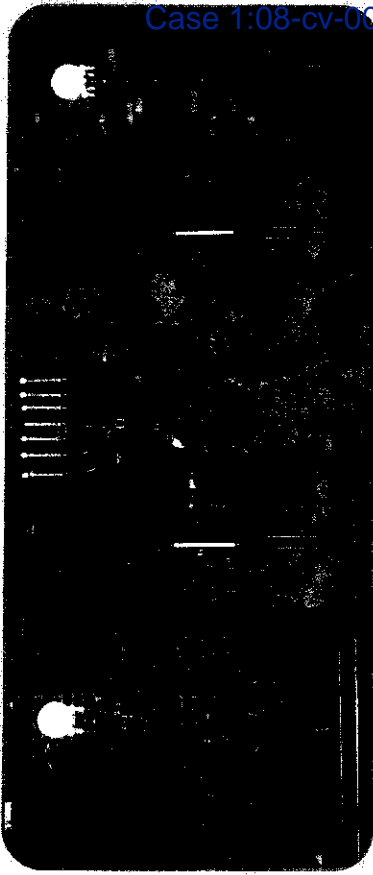


Exhibit C

LICHTER GLIEDMAN OFFENKRANTZ PC

COUNSELLORS AT LAW

551 FIFTH AVENUE

NEW YORK, N.Y. 10176

TELEPHONE: (212) 867-7750

FACSIMILE: (212) 658-9424

rjo@lgofirm.com

October 16, 2007

FEDERAL EXPRESS

Mr. Harry Nieberg
Harry Nieberg Funeral Home
c/o Sherman Funeral Home Inc.
1283 Coney Island Avenue
Brooklyn, NY 11230

Re: Harry Nieberg Funeral Home

Dear Mr. Nieberg:

Reference is made to the recent cease and desist letter sent on behalf of our clients, Nieberg Midwood Chapel Inc. and Midwood Memorial Chapel Inc. which for many years, advertised its services under the trade name Harry Nieberg & Sons, demanding that you refrain from using the name Harry Nieberg Funeral Home in connection with any funeral services performed by you.

We have been instructed by our clients to institute suit for injunctive and other relief in the event a satisfactory response confirming that the name Harry Nieberg will not be used by you in connection with funeral homes or services.

Unless you have already done so, please place this matter with your counsel upon receipt.

Very truly yours,

RJO/ri

Ronald J. Offenkrantz

LICHTER GLIEDMAN OFFENKRANTZ PC

COUNSELLORS AT LAW

551 FIFTH AVENUE

NEW YORK, N.Y. 10176

TELEPHONE: (212) 867-7750

FACSIMILE: (212) 658-9424

rjo@lgofirm.com

October 16, 2007

FEDERAL EXPRESS

Sherman Funeral Home Inc.
1283 Coney Island Avenue
Brooklyn, NY 11230

Re: **Harry Nieberg Funeral Home**

Gentlemen:

Reference is made to the recent cease and desist letter sent on behalf of our clients, Nieberg Midwood Chapel Inc. and Midwood Memorial Chapel Inc. which for many years, advertised its services under the trade name Harry Nieberg & Sons, demanding that you refrain from using the name Harry Nieberg Funeral Home in connection with any funeral services performed by you or at your establishment.

We have been instructed by our clients to institute suit for injunctive and other relief in the event a satisfactory response confirming that the name Harry Nieberg will not be used by you in connection with funeral homes or services.

Unless you have already done so, please place this matter with your counsel upon receipt.

Very truly yours,

RJO/ri

Ronald J. Offenkrantz

LICHTER GLIEDMAN OFFENKRANTZ PC

COUNSELLORS AT LAW

551 FIFTH AVENUE

NEW YORK, N.Y. 10176

TELEPHONE: (212) 867-7750

FACSIMILE: (212) 658-9424

rjo@lgofirm.com

October 2, 2007

FEDERAL EXPRESS

Mr. Harry Nieberg
Harry Nieberg Funeral Home
c/o Sherman Funeral Home Inc.
1283 Coney Island Avenue
Brooklyn, NY 11230

Dear Mr. Nieberg:

You are aware that we are the attorneys for Nieberg Midwood Chapel Inc. and Midwood Memorial Chapel Inc. which for many years, advertised its services under the trade name Harry Nieberg & Sons.

We have been alerted by our clients to the fact that you are now conducting business under the name of Harry Nieberg Funeral Home and have advertised in the Yellow Pages and elsewhere using that trade name.

By so doing, you are infringing upon our clients' trade names and causing confusion in the community in which our clients do business. We have been instructed to institute proceedings against you and any person or entity associated with your infringing use.

Accordingly, you are asked to cease and desist from trading under the name of "Harry Nieberg Funeral Home" and to instruct all publications, including the Yellow Pages, that the Harry Nieberg Funeral Home is no longer to be advertised in those publications.

Hopefully, the matter can be resolved with your immediate confirmation of your intention to cease and desist. If you are unwilling to do so for any reason, please put this letter in the hands of your attorneys. A copy of this letter is being sent to Sherman's with the request that they have their attorneys contact the undersigned.

Very truly yours,

RJO/ri

cc: Sherman Funeral Home Inc.

Ronald J. Offenkrantz

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
)ss.:
COUNTY OF NEW YORK)

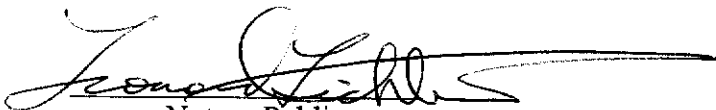
RONA INGEGNERI, being duly sworn, deposes and says:

I am not a party to the action, am over 18 years of age and reside at 333 East 55th Street, Apt. 4B, New York, New York 10022.

On February 11, 2008, I served a true copy of the foregoing Answer and Counterclaim Against Plaintiffs and Additional Counterclaim Defendant upon Joseph Uvino, Esq., Lewis Brisbois Bisgaard & Smith, LLP, 199 Water Street, 25th Floor, New York, NY 10038, the attorney for plaintiffs, by depositing a true copy thereof enclosed in a postage-paid wrapper properly addressed, in an official depository under the exclusive care and custody of the U.S. Postal Service within New York State.


RONA INGEGNERI

Sworn to before me this
11th day of February, 2008.


Notary Public

LEONARD LICHTER
NOTARY PUBLIC-STATE OF NEW YORK
No. 02LI7544150
Qualified in Westchester County
My Commission Expires August 31, 2010